



Annual Budget

DRAFT

Fiscal Year 2018-2019

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The City of Rocklin

Annual Budget

Fiscal Year 2018-19

Rocklin City Council



Ken Broadway, Mayor
Joe Patterson, Vice Mayor
Jill Gayaldo, Councilmember
Greg Janda, Councilmember
Scott Yuill, Councilmember

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Vision Statement

To become a City that provides its citizens with exceptional quality of life, while maintaining its small town sense of community.

TABLE OF CONTENTS

Introduction	1
Letter from the City Manager	2
City Structure	5
City of Rocklin Overview	6
Organizational Charts	8
Budget Overview	17
Key Management Practices	18
Budget and Revenue Highlights	23
Fund Overview	25
Revenues	27
Revenues by Category	28
Revenues	29
General Fund Revenues by Category	32
Expenditures	33
Department Expenditure Summary	35
Expenditures by Department	45
Operations Expenditures	46
Operations Expenditures by Department & Fund	47
Capital Expenditures	50
Capital Expenditures by Department & Fund	51
Total Departmental Expenditures by Fund	54
Fund Analysis	57
Fund Analysis Budget Projection 2017-2018	58
Fund Analysis Budget Estimate 2018-2019	60
Summary of Transfers Budget 2018-2019	62
Special Reports	63
Fleet Equipment Purchases	64
Park Construction Projects	65
Street Construction/Repair Projects	66
Other Capital/Equipment Projects	67

Introduction



Letter from the City Manager

May 15, 2018

Honorable Mayor and City Council:

I am pleased to submit for your review and consideration the Fiscal Year 2018-2019 draft budget for the City of Rocklin. With the direction of the City Council, City staff has worked diligently to prepare a budget that adheres to the City Council's commitment to keeping Rocklin a safe and great place to live, work and enjoy.

The proposed Fiscal Year 2018-2019 draft budget totals \$85,550,800 of expenditures across all funds with \$67,877,600 for operations, \$13,086,900 for capital expenditures and \$4,586,300 for transfers out. Anticipated Revenues total \$80,402,900 including transfers in of \$4,586,300.

For Fiscal Year 2018-2019 General Fund expenditures are budgeted at \$47,759,700, with \$47,071,000 for operations, \$365,300 for capital expenditures and \$323,400 for transfers out. Anticipated General Fund Revenues total \$47,599,000 including transfers in to the General Fund of \$3,544,500.

General Fund Revenue Projections for Fiscal Year 2018/2019 include a 8.4% increase in property taxes for a total of \$16,479,200, a 8.2% increase in sales taxes for a total of \$14,205,000 and continued increases in Economic Development Revenues. These increases are a result of the current economic environment as well as sound economic decisions made by City Councils, past and present.

BUDGET HIGHLIGHTS:

- The General Fund reserves are projected to remain relatively stable at \$23,619,300.
- General Fund Operating Reserves of \$11,767,800, representing 25% of expenditures will be maintained pursuant to Council policy.
- Various street construction and repair projects are funded at \$8,108,500 including \$1,339,000 of SB1 Road Maintenance and Rehabilitation Account gas tax funds and \$1,334,000 for the implementation of Smart Technology to alleviate traffic congestion and improve circulation.
- A water park at Johnson Springview Park is funded at \$304,800.
- \$1,480,800 is budgeted in the Community Park Fund for the Adventure Park Service Building and associated restrooms.
- Budget includes the utilization of Lease Revenue Bond proceeds for the following \$1,862,600 for the remodel of Fire Stations #1 and #2, \$500,000 for City Hall remodel and \$220,000 for a parking lot at the Police Station.
- The City will fund new and replacement fleet equipment in the amount of \$1,491,200 including the purchase of two new fire engines.

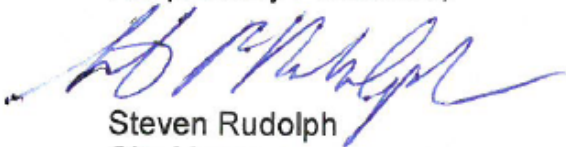
- The City will also fund new positions in support of public safety and administration (Three new entry level fire fighters coupled with a reduction in overtime cost; two new entry level police officers; two part-time police cadets; one new entry level accountant replacing a permanent part-time position and two part-time personnel in support of Parks and Recreation).
- To pay down on the Pension Unfunded Liability, the budget includes an additional 1% of the PERS Contribution Rate. A total Cost of \$241,000, with the General Fund paying \$217,000.

ACKOWLEGEMENTS

We want to thank the Mayor and City Council for their guidance and integrity in directing the financial affairs of the City in a most responsible and progressive manner. We also extend our appreciation to the Finance Division staff who work endless hours on the budget, along with all the Department Heads and Budget Liaisons for their hard work, assistance, and cooperation in preparing this budget. It is indeed rare to find a group of departmental leaders who put the needs of the whole above the needs of their individual teams.

The overall budget envisions an operating program that carefully considers the general economic climate in conjunction with the many progressive projects and programs the City will be providing to the citizens of Rocklin. The City Council has guided the City of Rocklin to a very stable financial position that enables the City to undertake new capital improvement projects while maintaining its high level of core services for all Rocklin citizens. The City Council's approval of the FY 2018-2019 Budget continues its commitment to excellence in citizen services and prudent financial management.

Respectfully Presented,



Steven Rudolph
City Manager

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City Structure



City of Rocklin Overview Organizational Charts

CITY OF ROCKLIN OVERVIEW

Structure of the Government Body

The City of Rocklin operates under a Council-Manager form of government, which vests authority in an elected City Council. The City Council is the City's legislative and policy-making body and appoints the City Manager who is responsible for the overall administration of the City. In addition to the appointment of the City Manager, the City Council also appoints the City Attorney, City Treasurer, City Clerk and members of the Board of Appeals, Planning Commission, and Parks, Recreation & Arts Commission.

The city-wide organizational chart displays the relationships between organizational units of the City government. Day-to-day operations are handled by the City's departments. The departments are run by Department Directors who report to the City Manager. This organization ensures the City Manager can keep the City Council aware of operational issues of importance and of city-wide concern.



Rocklin Police Department

Photograph by Dayna Amboy

City Profile and History

The City of Rocklin is located at the junction of Interstate 80 and State Highway 65, near the base of the Sierra foothills in California's Gold Country. It is part of the Sacramento-Roseville-Arden-Arcade Metropolitan Statistical Area (MSA), which includes the four counties of El Dorado, Placer, Sacramento, and Yolo. Rocklin is ideally located in proximity to many tourist locations and recreational amenities. It is within 20 minutes of Folsom Lake, 30 minutes of downtown and Old Sacramento, and less than 2 hours from Lake Tahoe, the Pacific Ocean, and San Francisco.

Rocklin, which encompasses 19.87 square miles with a population of 66,830 as of January 1, 2018, is the second largest incorporated area by population in Placer County. The City has long been known as a safe community with low crime rates, excellent schools and beautiful parks. The City's Insurance Protection Class Code or ISO Rating is 2, putting the Rocklin Fire Department in the top 4.1% in the nation. Rocklin also continues to enjoy one of the lowest crime rates in the Greater Sacramento Area. The Rocklin Police Department is one of only 9 accredited municipal law enforcement agencies in California and among only 5% in the entire nation.

Schools in Rocklin are highly rated. The Rocklin Unified School District and Rocklin Academy Charter Schools were ranked respectively as the fourth and first best school districts in the Sacramento Metro area in 2018 by niche.com. Sierra College is ranked first in Northern California for transfers to UC and CSU universities and has almost

14,000 students taking for-credit courses at their main Rocklin campus. Additionally, the City of Rocklin is home to the fast-growing William Jessup University, the Greater Sacramento region's only private four-year, residential university.

The City of Rocklin has a long history, but much of the growth has been within the last 30 years. Rocklin was first recognized as a destination along the transcontinental railroad in 1864, about the same time granite mining began. Rocklin was incorporated in 1893 during the heyday of railroad and granite mining activity. But both industries declined in the early 1900s when Rocklin's railroad round house operations moved from Rocklin to nearby Roseville and cement largely replaced granite as a building material of choice.



Quarry Park

Photograph by Grant Wiggins

North of Rocklin's core was Spring Valley Ranch, founded in 1855 by the Whitney family. Whitney's ranch included sheep and a wide variety of agricultural products and grew from 12,000 acres to 27,000 acres by 1913. This land was eventually subdivided and sold off to various development interests including the Sunset International Petroleum Corporation in 1960. This group developed what is known as the

Sunset Whitney neighborhood, centered around a beautiful golf course.

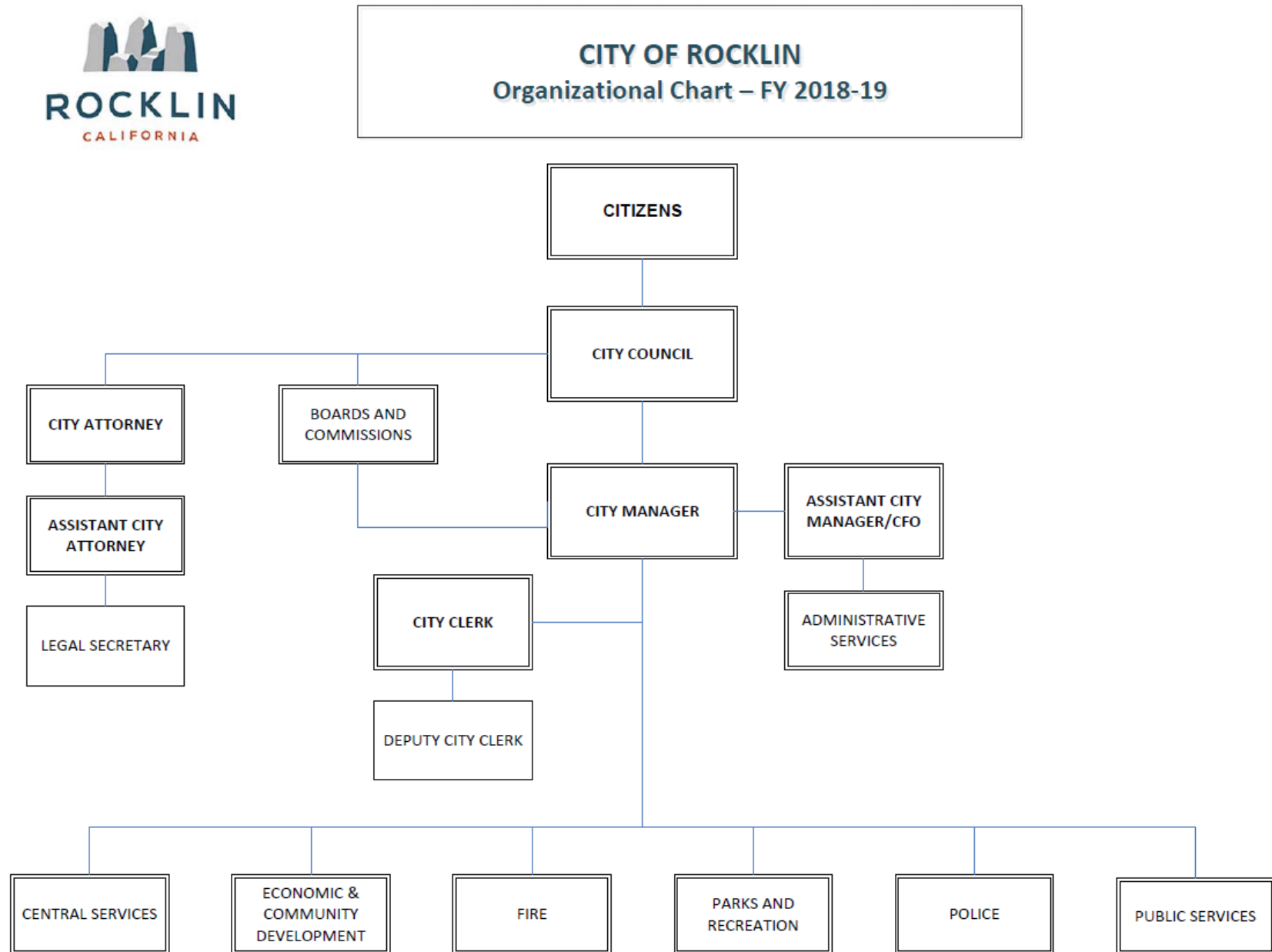


Big Gun Quarry Waterfall

Photograph by Haleigh Schaeffer

The mid 1980s, marked the initial development of Stanford Ranch, a 3,000 acre master planned community that had been part of Whitney's Spring Valley Ranch. This began a period of steady growth for Rocklin that continues today with additional master plan areas including Whitney Oaks (1,000 acres) and Whitney Ranch (1,300 acres) as well as other quality developments that fill Rocklin's almost 20 square miles. Growth in Rocklin has not only included residential, but retail, office and industrial development as well. Rocklin is home to local, national and international businesses providing jobs in a wide variety of industries including high-tech, logistics, communications and professional and business services. Rocklin is now nearing the end of its growth phase. With few remaining large, undeveloped parcels and no opportunities for large-scale annexations, City leaders are shifting their focus from one of growth to long-term sustainability.

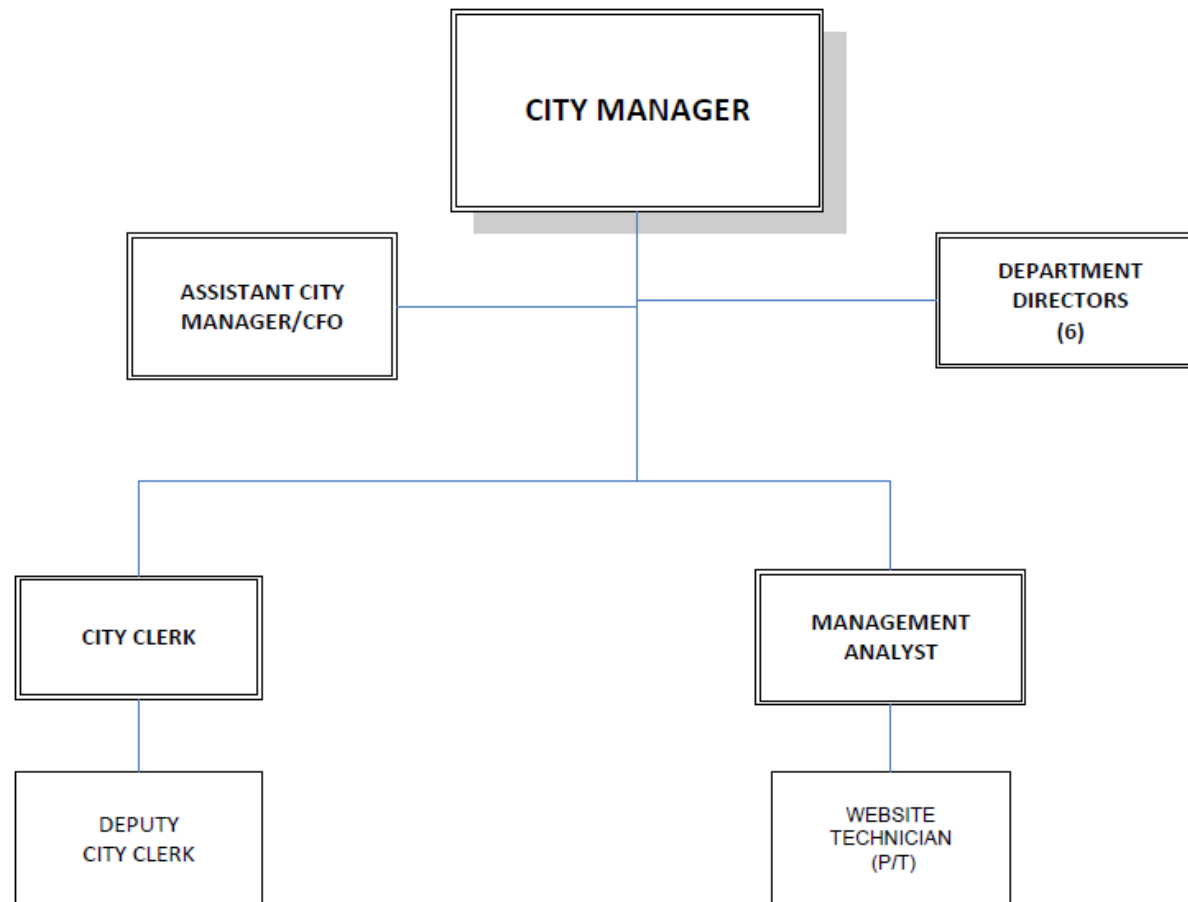
Rocklin is rich in traditions and history. Throughout the years, the City continues to be a leader in providing excellent services, a safe community, and maintaining a high quality of life.



7/1/2018



OFFICE OF THE CITY MANAGER
Organizational Chart – FY 2018-19

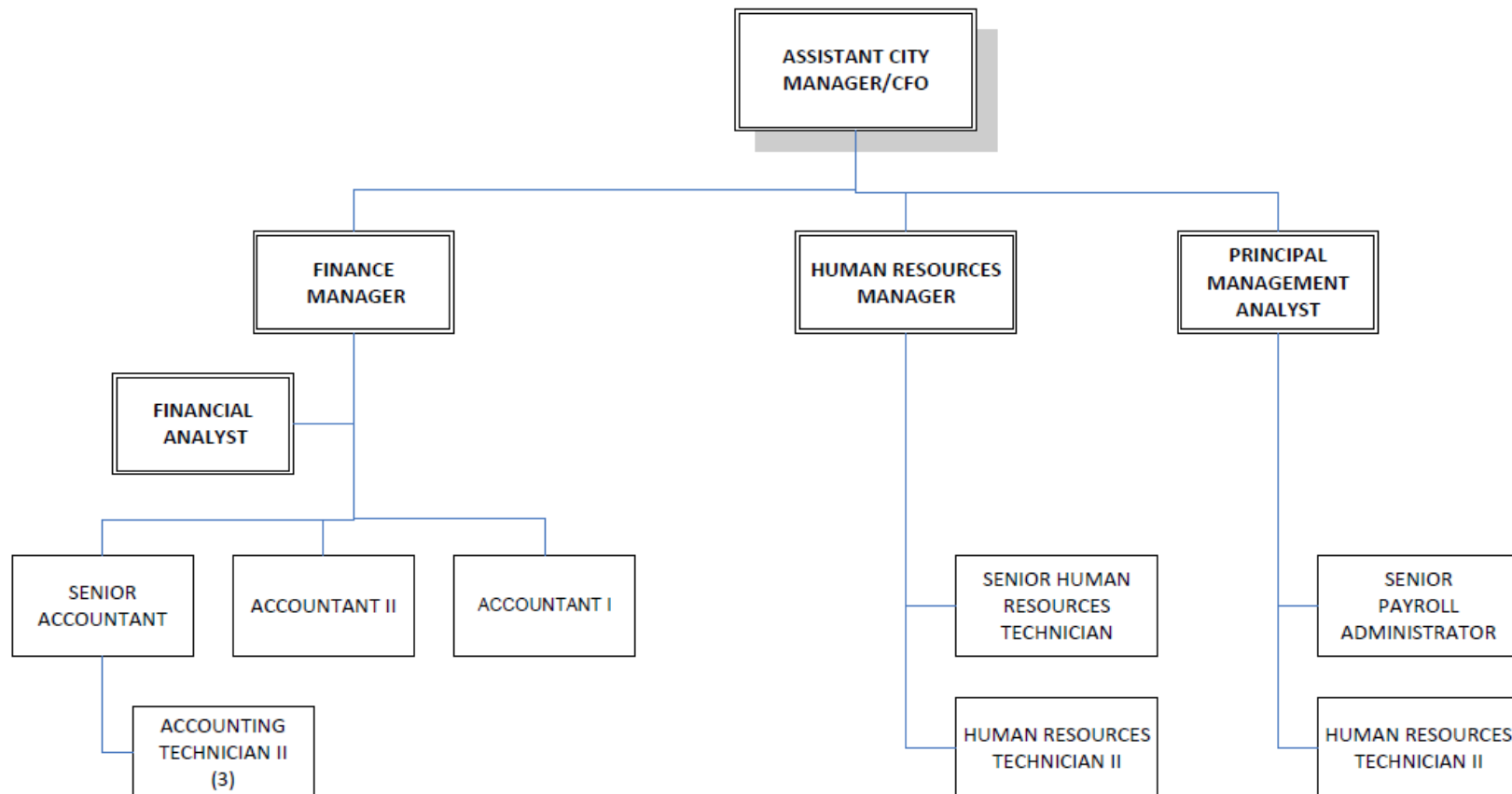


NOTE: P/T = Part Time
7/1/2018



ADMINISTRATIVE SERVICES DEPARTMENT

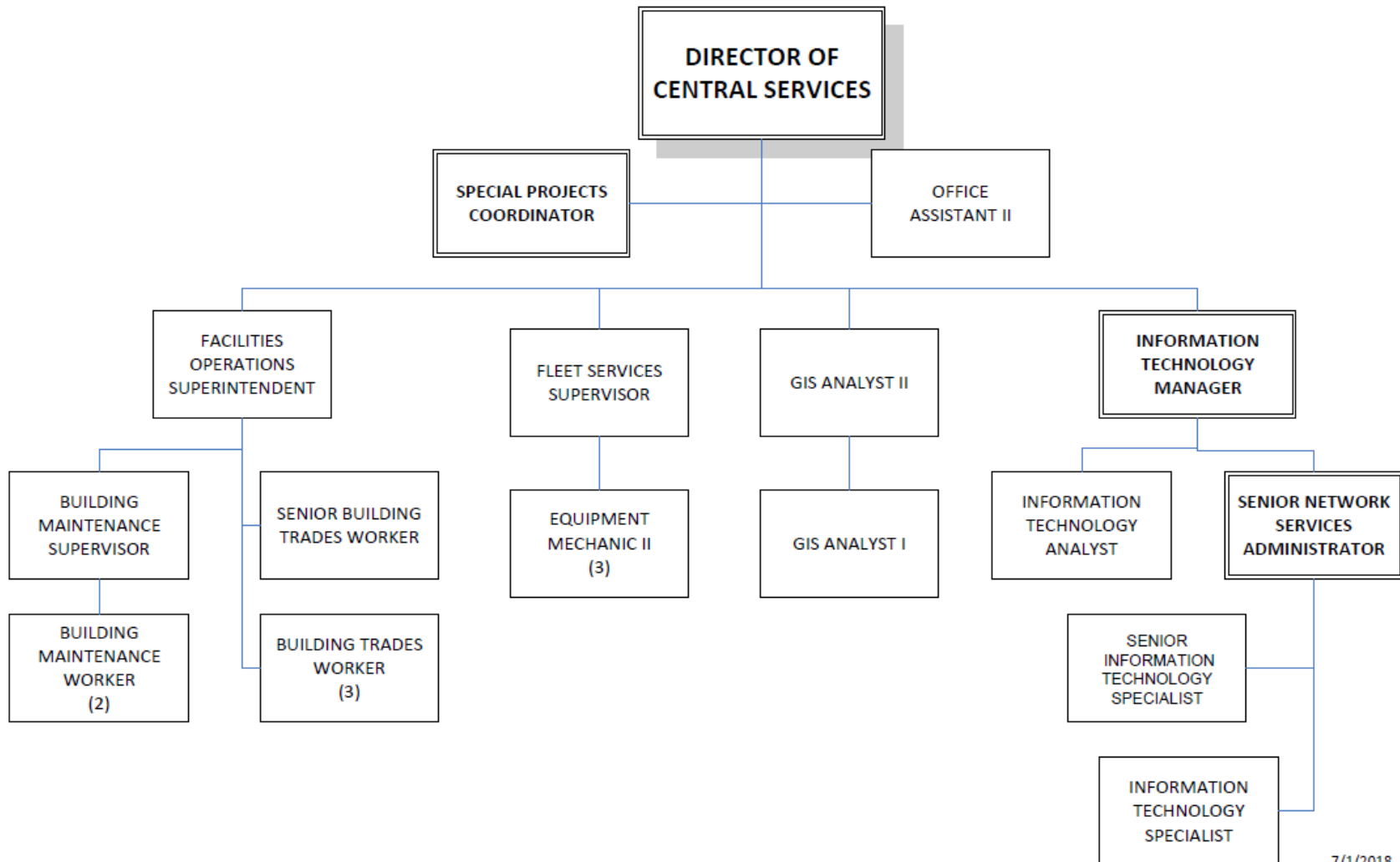
Organizational Chart – FY 2018-19





CENTRAL SERVICES DEPARTMENT

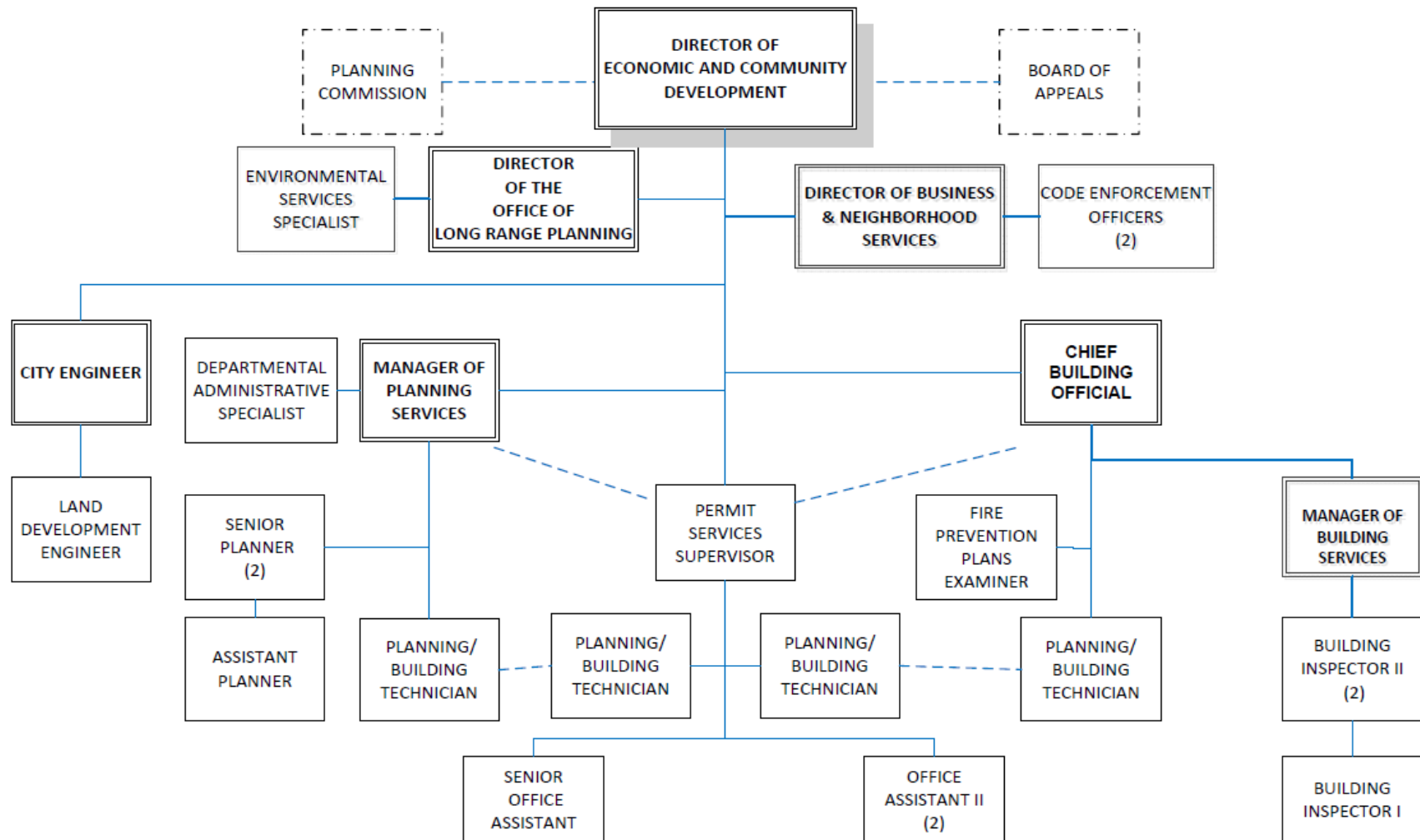
Organizational Chart – FY 2018-19



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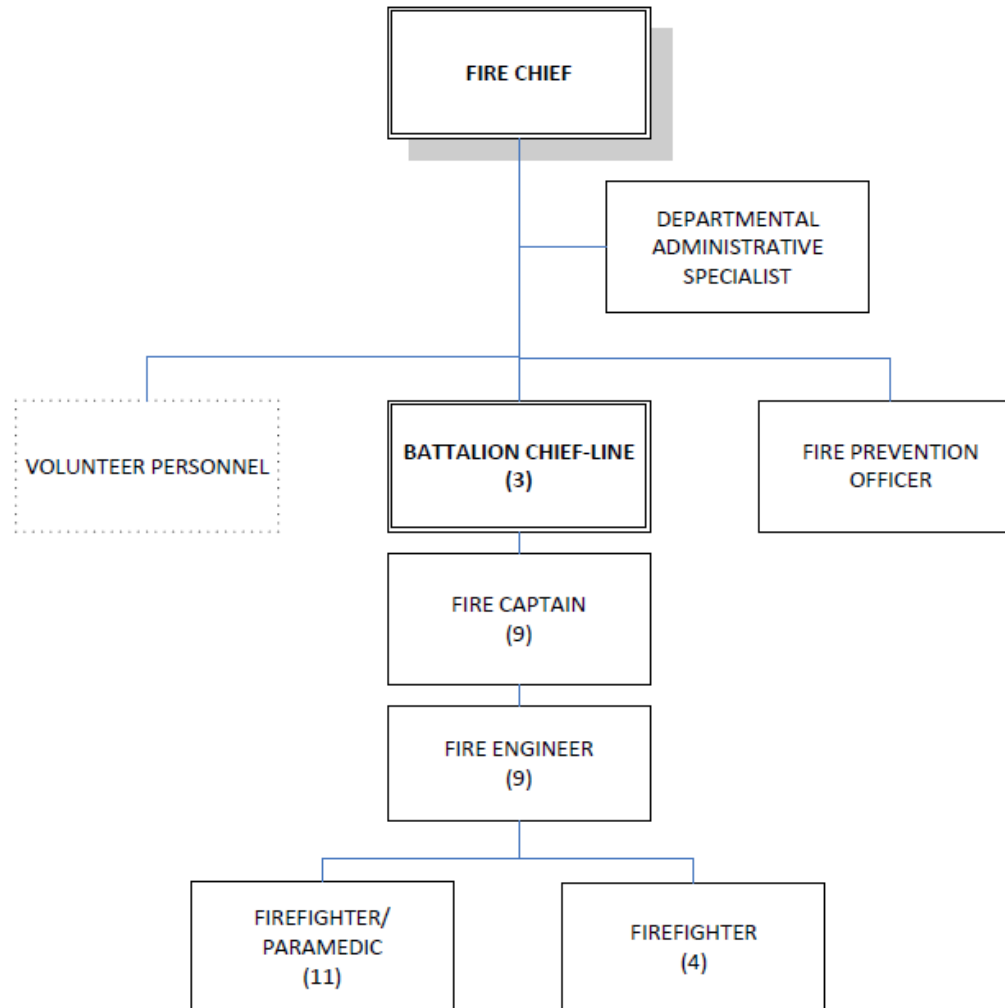
ECONOMIC AND COMMUNITY DEVELOPMENT Organizational Chart – FY 2018-19





FIRE DEPARTMENT

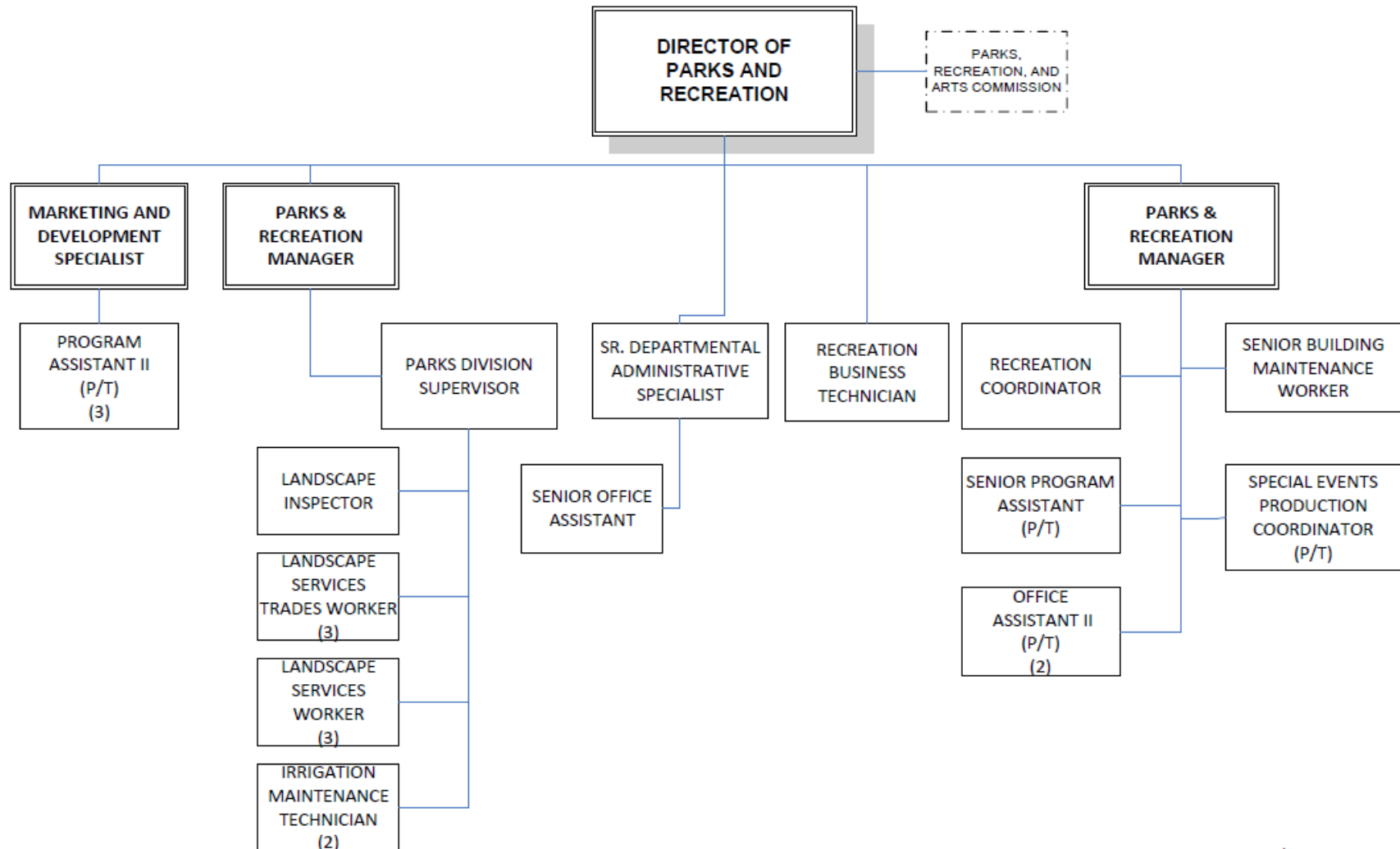
Organizational Chart – FY 2018-19





PARKS AND RECREATION DEPARTMENT

Organizational Chart – FY 2018-19

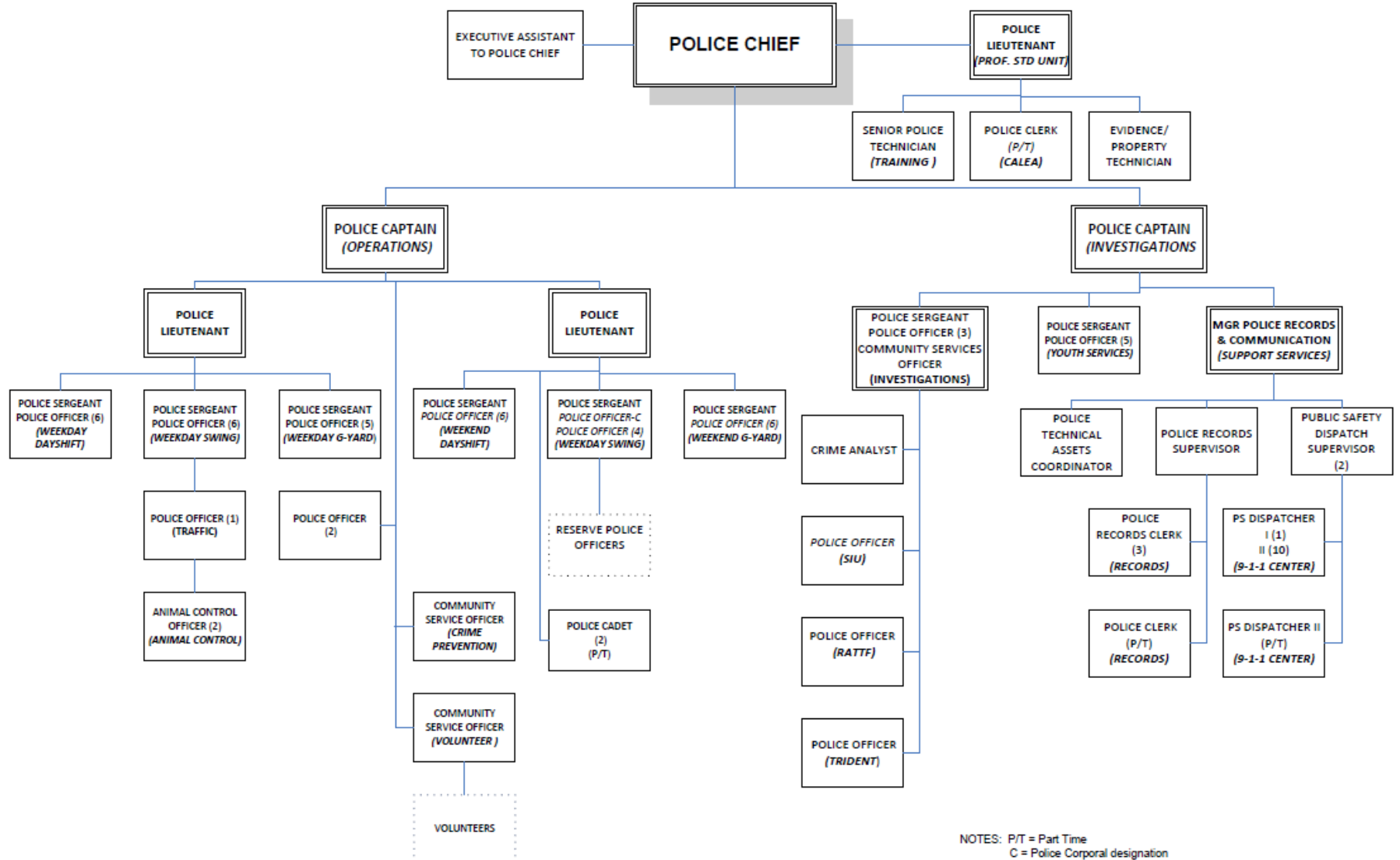


NOTE: P/T = Part Time
7/1/2018



POLICE DEPARTMENT

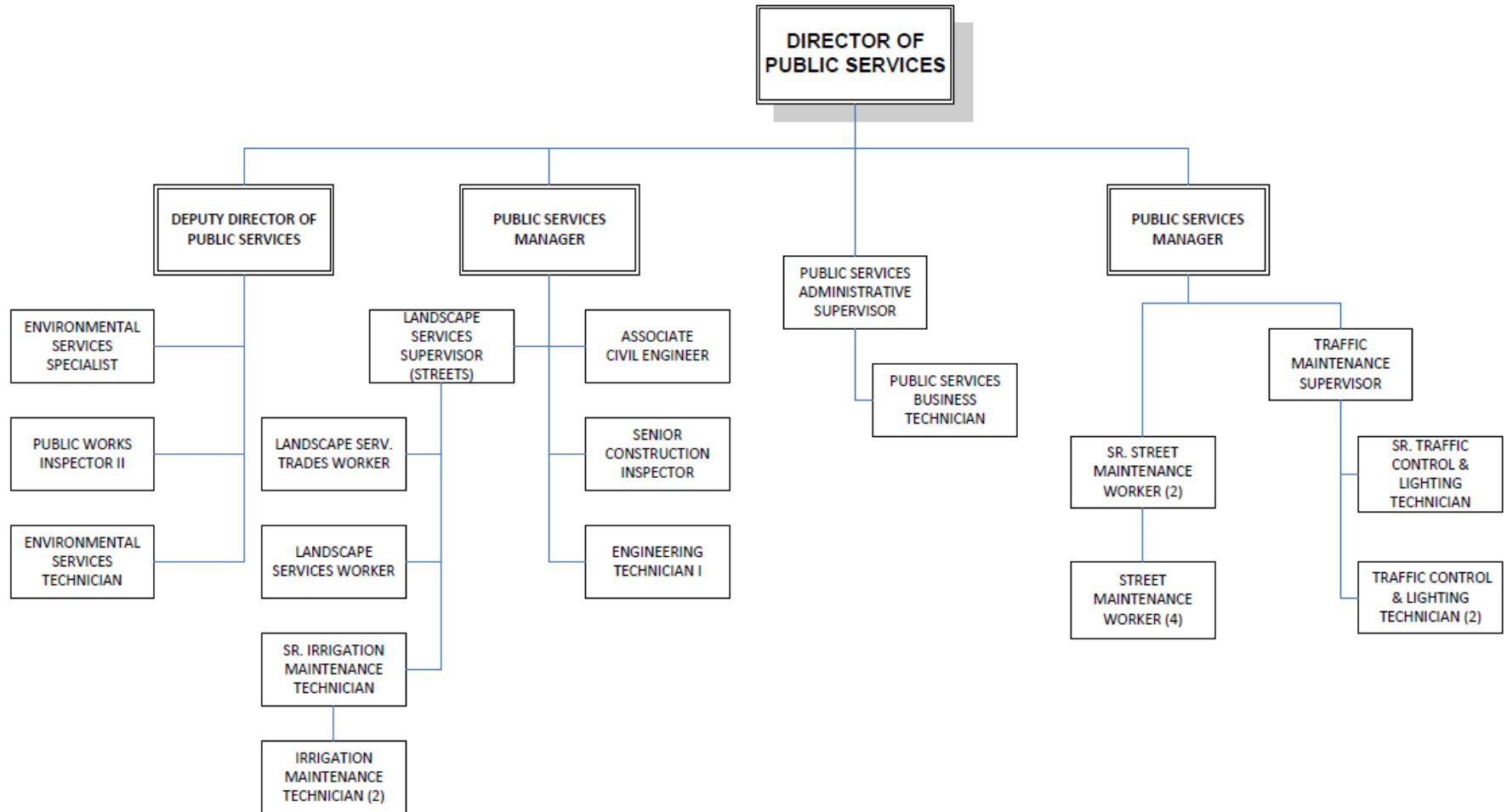
Organizational Chart – FY 2018-19





PUBLIC SERVICES DEPARTMENT

Organizational Chart – FY 2018-2019



7/1/2018

Budget Overview



Key Management Practices

Budget and Revenue Highlights

Fund Overview

KEY MANAGEMENT PRACTICES

Governmental budgeting allocates and balances the resources drawn from the public to the demand for services and projects. Budgeting helps policy makers set goals, assists program managers and department heads in the improvement of organizational performance, and ensures that both elected and appointed officials are accountable to the public.

Budget guidelines are essentially policy statutes that provide a sense of the budgetary environment. Budget guidelines and financial policy statements address the budget's scope and the assignment of roles to various budgetary participants. The following formal policy statements are presented to establish the financial goals of the organization and the principles that will govern budget deliberations.

Authorization

In accordance with Chapter 3.28 of the Rocklin Municipal Code, the City Manager shall prepare and submit by May 15th of each year, the annual budget to the City Council. The budget shall include an explanation message, and shall contain itemized statements for recommended City expenditures and estimated revenues. The City Council shall conduct one or more hearings on the proposed budget and make changes as deemed appropriate. The City Council shall adopt a final budget on or before June 30th of each year. The City Manager shall keep the City Council fully advised as to the financial condition and future needs of the City and shall make recommendations to the City Council concerning the affairs of the City.

Basis of Budgeting

An operating, capital project and transfer budget is adopted each fiscal year for the General Fund and certain Special Revenue, Capital Project, Debt Service, Permanent, Proprietary, and Fiduciary Funds. The proposed budget shall be balanced by fund, meaning that the recommended appropriations do not exceed the combined total of estimated

revenues and unreserved fund balance for each of the City's individual funds subject to appropriation. The level of budgetary control for the City is at the fund level.

Department heads are given authority to control their budgets and to make changes indicated to meet program objectives and to meet performance goals. In no case may total expenditures of a particular department or fund exceed what is appropriated by the City Council without approval by the City Council. Unexpended appropriations shall lapse at year end.

Fund Accounting

The City follows principles of fund accounting for all governmental and proprietary funds. Each fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations.

Investment Policy

The primary objective of the City's investment policy, Legislative Policy #1, is the preservation of investment principal. The City's investment portfolio will provide sufficient liquidity to meet the City's operating and capital requirements to ensure the orderly execution of the City's business affairs. In investing public funds, the City will strive to maximize the return of its investment portfolio, but will avoid assuming unreasonable risks. To control risks regarding specific security types, the City will diversify its investments. A comprehensive report related to the City's investment performance will be provided quarterly to the City Investment Committee and the City Council. Confidence in the City's investment policies is based on clear and constant communication of decisions and performance of investments.

Fiscal Procedures

The City of Rocklin budget process and related financial procedures are in compliance with the recommended standards as outlined by the Government Finance Officers Association. They meet all Generally Accepted Accounting Principles (GAAP), the recommended best practices of the Governmental Accounting Standards Board (GASB) and the City's internal financial policies.

The City will maintain an accounting system to provide all of the data needed to allow for the timely preparation of financial statements for the entire City in conformity with GAAP. The City will contract for an independent audit of the City's finances and for compliance with GASB and state laws. The audit will be published annually as a Comprehensive Annual Financial Report (CAFR).

Capital Investment Plan

The City will develop and implement a five-year capital investment plan, which will require the City to anticipate long-term needs. The five-year capital investment plan will determine the capital investment priorities, provide for the budget of current year projects, and provide for the forecasting and anticipation of future year expenditures.



Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are defined by the City as assets with an initial, individual cost of \$10,000 (\$5,000 if grant funded) or more, \$100,000 for infrastructure and an estimated life in excess of one year.

Fleet Equipment

The City's budget will provide for the adequate maintenance and repair of fleet equipment and for their orderly replacement.

Risk Management

The City operates a risk management and loss prevention program to minimize losses.

One-Time Revenues

A local government that becomes dependent on one-time revenue, or on a source of revenue that will soon disappear, can, in essence, create deficits for itself. The City of Rocklin will utilize General Fund one-time or temporary funds to obtain capital assets, fund capital projects, replenish the General Fund Operating Reserve and/or make other nonrecurring purchases. Otherwise, strategic planning to earmark replacement revenue must be identified at the onset.

Debt Policy

Sound budget management requires that the City determine the availability of revenue to support future capital improvements (infrastructure). In addition to the policies and procedures for land secured financing as enacted by Resolution No. 2005-112, the City utilizes "Capital Needs Financing" as noted below and conducts ongoing analysis of refunding opportunities.

Capital Needs Financing

The City of Rocklin will, where possible, and in accordance with the adopted Capital Investment Plan, employ pay-as-you-go financing to save interest expenditures, preserve debt capacity for future borrowing, and not encumber future budgets with mandatory debt service expenditures. Exceptions to this practice will be for capital expenditures, which are determined to be time sensitive for purposes of public health, safety, welfare, or for economic gain.

Capital Expenditures

All capital projects planned and budgeted for in any given fiscal year will have funding identified and proven to be available. This means that all projects

are subject to funding already received in prior fiscal years. Funds that are earmarked for receipt in current fiscal years will not be utilized for current year expenditures.

Indirect Cost Allocation

An Indirect Cost Allocation calculation is done during the budget process to allocate General Fund support service costs to other funds. The City will exclude Capital Project Funds from the Indirect Cost Allocation calculations for the budget year. Capital Projects Funds consist of nonrecurring purchases; therefore exclusion from the Indirect Cost Allocation calculation will prevent reliance on one time funds to balance the General Fund budget. For the year end actuals, the Indirect Cost Allocation calculations will include Capital Projects Funds.

Operating Funds – Operating Expenditures

All Non-General Fund Operating Funds will maintain sufficient cash balances to cover a minimum of seven months of operating expenditures planned and budgeted at the end of every fiscal year. This means that operations within these Funds are subject to funding already received. This policy will ensure the City maintains sufficient cash on hand to cover its normal operations and enable it to identify and avoid potential cash flow issues.

De-obligation

In the event that an unplanned capital project is identified as a higher priority than a budget initially appropriated, the funded project list may be altered to take into account the new project. In this event, all projects will be reviewed and a new priority list established. Any

project(s) that are removed from the current funded project list will have the attached funding source de-obligated and that funding source will be attached to the new project(s) and/or returned to the reserve.

General Fund Operating Reserve

The City of Rocklin will maintain an operating reserve equal to 25% of the planned budgeted expenditures in the General Fund (less any capital equipment and/or project costs). These reserved dollars will be used to support unforeseen emergencies, operating insufficiencies and short-term internal loans. Management will exercise every mechanism available, e.g. budget cuts, hiring freezes, etc., to avoid use of the reserve. Should the reserve level exceed 25%, excess funds may be transferred to support the City's Capital Investment Plan. To the extent the reserve level falls below 25%, a plan will be executed to replenish the reserve at the targeted funding level within three years.

General Fund Disaster Contingency Reserve

The City of Rocklin will maintain an emergency reserve equal to \$1 million as set by Resolution No. 2012-136. These reserved dollars will be used in the event of a "declared" emergency providing financial support for recovery efforts as directed by the City Council.

Self-Insured Losses Reserve

The City of Rocklin will maintain a self insured losses reserve equal to \$2 million. These reserved dollars will be used for losses not covered under existing insurance programs.

Retiree's Health Reserve

The City of Rocklin will maintain a Retiree's Health Reserve. These reserved dollars will be used to fund a Retiree's Health Trust to offset the retiree's health accrued liability. Interest earned on these funds will be used to offset current retiree's health insurance premium payments. Additionally, the Retiree's Health Fund will be partially funded by annual transfers-in of 45% of the General Fund's current fiscal year's fund balance surplus as limited by the transfer to the GF – Special Reserve Funds and the total amount transferred into the General Fund through the annual Indirect Cost Allocation.

Fleet Capital Reserve

The City of Rocklin will maintain Fleet Capital Reserves in the Fleet Fund for the purchase of new and replacement vehicles and other capital assets. Reserve amounts will be expensed to each Operating Fund based upon the vehicles assigned. These amounts will be calculated utilizing the annual asset depreciation expense, and allocated through a modified Fleet Allocation process. In the case where funds reserved in the Fleet Fund for a particular asset to be replaced, or an additional new asset to be purchased, are insufficient to cover the entire cost of the asset, additional amounts will be expensed to the appropriate Operating Fund in that year.

General Fund – Special Reserve Funds

After calculating the 25% General Fund Operating Reserve, any General Fund surplus (net amount by which the fund balance is increased in that fiscal year) will be transferred to the GF–Special Reserve Funds and to the Retiree's

Health Fund as limited by the total amount transferred into the General Fund through the annual Indirect Cost Allocation. The surplus will be split between the funds with 45% transferred to the GF–Streets Maintenance Reserve Fund, 10% transferred to the GF–Economic Development Reserve Fund, and 45% transferred to the Retiree’s Health Fund.

Unfunded Pension Liability Reduction

After the General Fund-Special Reserve fund transfers, if it is determined that the projected (current) fiscal year will have an increase in the General Fund unassigned (unreserved) Fund Balance, 50% of this increase will be used to pay down the City’s unfunded pension liability. This transfer of funds will occur during the budget process following each year in which an increase occurs.

“75:25” Operating Expenditure Rule

To support fiscal stability, the City will work to maintain a personnel to operations/maintenance expenditure ratio no greater than 75:25. Pension and health care costs can be extremely volatile, and can lead to significant year-over-year expenditure increases. Maintaining a healthy balance between personnel and operations/maintenance expenditures allows for greater control over total expenditures and allows the City to more easily respond to unforeseen costs. The City will analyze its personnel to operations/maintenance expenditure ratio during the budget process each year, and make prudent adjustments to bring the ratio back to appropriate levels within three years

.

BUDGET AND REVENUE HIGHLIGHTS

The City Budget

The City's budget document contains a complete overview of the projected revenues and the proposed departmental expenditures for a given fiscal year. The City's budget is separated on a departmental basis into Administrative Services, Central Services, Economic & Community Development, Fire, Legislative, Parks & Recreation, Police, and Public Services, each with differing goals, objectives, and the ability to generate fees or other revenue to fund a portion or all of their operating costs.

The City's budget process is set forth in Chapter 3.28 of the Rocklin Municipal Code. Section 3.28.050 states, "The council shall adopt a final budget on or before June 30th of each year, by resolution." Though generally considered good stewardship of public resources and a fiduciary duty to the citizens of the City, there is no stated requirement in the Rocklin Municipal Code, or state statutes, that the City approves a balanced budget.

The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The City budget includes the following types of funds: General Fund, Special Revenue funds, Capital Project funds, Debt Service funds, Internal Service fund, Permanent funds, and Agency funds. Fund descriptions are included in the Fund Overview section.

Revenue Overview

Revenue is presented in the City budget by major revenue categories: Taxes, Licenses and Permits, Intergovernmental, Fines, Forfeitures & Penalties, Charges for Services, Use of Money and Property, and Miscellaneous. The budgeted revenue is presented in total and is also broken down into sub-categories within each major category.

Revenue estimates are based on information received from City departments, outside agencies (County of Placer Assessor, State Department of Finance, Placer County Transportation Planning Agency, etc.), historical data and current economic trends. The City takes a conservative approach to forecasting revenue.

Unlike a private business, some of the City's revenue is restricted to certain uses by law. A special tax is levied for the specific purpose approved by the voters. Fees are charged for specific services. Many intergovernmental revenues (i.e. State & Federal funds) are designated by law for specific types of activities/projects.

Major sources of the City's General Fund revenue for day-to-day operations and services come from property tax and sales and use tax.

Property Tax: Under California law, property taxes are assessed and collected by the counties up to 1% of assessed value, plus other increases approved by the voters. The property taxes go into a pool and are then allocated to the cities by statutory formula. Approximately 12.6% of ad valorem property taxes levied in Rocklin go to the City.



Quarry Park on Rocklin Road
Photograph by Grant Wiggins

Property taxes attach annually as an enforceable lien on January 1. Taxes are levied on January 1, are payable in two installments, and are delinquent on December 10 and April 10. Placer County (the County) is responsible for the collection and allocation of property taxes. The County apportions secured property tax revenue in accordance with the alternate methods of distribution, the "Teeter Plan," as prescribed by Section 4717 of the California Revenue and Taxation code. Therefore, the City receives 100% of the secured property tax levies to which it is entitled, whether or

not collected.

The current economic climate within the housing and commercial real estate markets has remained stable over the last year. The City is projecting property tax revenues to increase at 8.4% in fiscal year 2018-2019. This increase is a result of assessed values for existing property increasing by 2.0%, increased values related to property transfers, and Prop 8 adjustments.

Sales Tax: Sales tax is imposed on retailers for the privilege of selling tangible personal property in California. A use tax is imposed on purchasers whenever sales tax does not apply, such as for goods purchased out of state for use in California. The sales and use tax rate in a specific California location has three parts: the State tax rate, the local tax rate and any district tax rate that may be in effect. State sales and use taxes provide revenue to the state's General Fund, to cities and counties through specific state fund allocations, and to other local jurisdictions. The current sales tax rate in Placer County – City of Rocklin – is 7.25%. The 7.25% is distributed to various agencies with 1.0% going to the City of Rocklin and 6.25% going to other agencies.

The City is forecasting an increase of 8.2% in sales tax revenues for the 2018-2019 fiscal year due to continued retail development and strong consumer spending trends.

FUND OVERVIEW

Consistent with other governmental agencies, the City uses fund accounting. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds include the General Fund, Special Revenue, Capital Project, Permanent, and Debt Service funds.

The General Fund is used to account for resources traditionally associated with the City which are not required legally or by sound financial management to be accounted for in another fund. From this fund the City's general operating expenditures are paid, the fixed charges, and the capital costs that are not paid through other funds.

Special Revenue Funds are used to account for specific revenues that are legally or otherwise restricted to expenditures for particular purposes. Examples of Special Revenue Funds include State Gas Tax and SB325 Tax (.25% sales tax on purchases).

Capital Project Funds are used to account for financial resources used for the acquisition or construction of major capital facilities other than those financed by proprietary funds. Examples of Capital Project Funds include Traffic Circulation Impact fees and Capital Construction Tax.

Permanent Funds, such as the Conservation Easement Endowment Fund, are used to report resources that are legally restricted to the extent that only earnings, and not principal,

may be used to support the City's programs.

Debt Service Funds account for the accumulation of financial resources for the payment of interest and principal on the general long-term debt of the City or its component units.



Proprietary Funds

The City maintains one type of proprietary fund, an internal service fund. Internal service funds are an accounting methodology used to accumulate and allocate costs internally among the City's various functions. The Fleet Internal Service Fund is used to account for the financing of the City's fleet services provided by one City department to other departments on a cost-reimbursement basis.

Fiduciary Funds

Agency Funds account for assets held by the City in a purely custodial capacity. Examples of Agency Funds include the Wetlands Maintenance Trust and the Boroski Landfill Monitoring Trust.

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Revenues



Revenues by Category

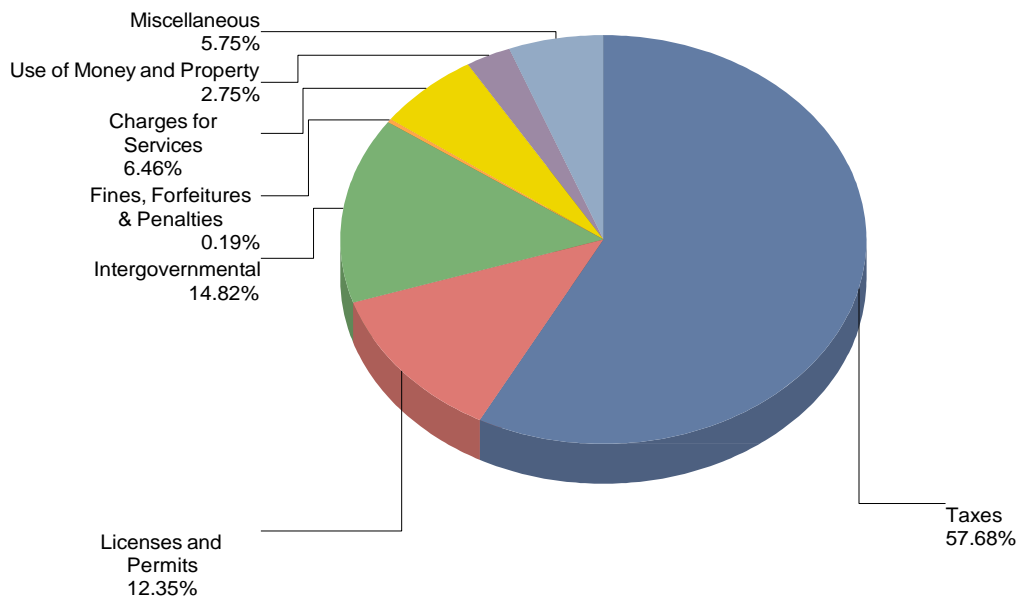
Revenues

General Fund Revenues by Category

Revenues by Category Budget Year 18-19

	FY 17-18 Amended Budget	FY 17-18 Projected Actual	FY 18-19 Budget
Taxes	40,282,600	42,020,800	43,738,300
Licenses and Permits	7,417,600	10,614,200	9,361,700
Intergovernmental	12,438,700	10,366,800	11,233,000
Fines, Forfeitures & Penalties	108,700	142,600	140,700
Charges for Services	5,217,000	5,230,300	4,895,400
Use of Money and Property	1,781,100	2,255,500	2,087,900
Miscellaneous	3,686,000	4,554,800	4,359,600
Total All Categories:	\$70,931,700	\$75,185,000	\$75,816,600

FY 18-19 Budget



Revenues

Budget Year 18-19

	FY 17-18 Amended Budget	FY 17-18 Projected Actual	FY 18-19 Budget
Taxes			
Business Licenses	350,000	365,000	372,000
Franchise	2,145,000	2,125,000	2,125,000
Other	8,427,400	8,608,100	9,163,000
Property	15,198,200	15,691,400	16,479,200
Sales	13,127,000	13,860,000	14,205,000
Transfer	405,000	521,300	494,100
Transient Occupancy	630,000	850,000	900,000
TOTAL Taxes	40,282,600	42,020,800	43,738,300
Licenses and Permits			
Building Permits	2,452,800	3,490,600	3,228,000
Capital Construction Fees	1,500,000	2,297,600	1,900,000
Dog Licenses	56,600	56,600	70,000
Land Use Permits & EIQ's/CEQA	98,200	147,100	155,100
Northwest Rocklin Community Park Fees	90,000	210,000	200,000
Oak Tree Mitigation Fees	113,200	141,500	100,000
Other	87,200	85,600	88,600
Park Development & Community Park Fees	619,800	817,900	610,000
Public Facilities Impact Fees	471,700	533,300	500,000
Traffic Impact Fees	1,698,100	2,012,600	1,900,000
Whitney Ranch Interchange Fees	200,000	671,400	520,000
Whitney Ranch Trunk Sewer Fees	30,000	150,000	90,000
TOTAL Licenses and Permits	7,417,600	10,614,200	9,361,700

Revenues

Budget Year 18-19

	FY 17-18 Amended Budget	FY 17-18 Projected Actual	FY 18-19 Budget
Intergovernmental			
Grants	4,073,700	3,973,600	3,957,300
Other	605,300	905,800	789,000
State Gas Tax	7,735,700	5,487,400	6,486,700
State Motor Vehicle In-Lieu	24,000	0	0
TOTAL Intergovernmental	12,438,700	10,366,800	11,233,000
Fines, Forfeitures & Penalties			
Fines, Forfeitures & Penalties	108,700	142,600	140,700
TOTAL Fines, Forfeitures & Penalties	108,700	142,600	140,700
Charges for Services			
Business License Application Fees	7,800	9,000	9,000
Concurrent App/Tent Subdv Maps	161,100	152,000	180,400
Contract & Misc Revenue Fees	920,500	954,100	1,013,800
Engineering Inspection/Plan Checks	825,900	852,800	823,500
Fleet Internal Service Fund Charges	2,276,500	2,049,500	2,096,100
Other	938,700	1,099,100	650,700
Program Fees	86,500	113,800	121,900
TOTAL Charges for Services	5,217,000	5,230,300	4,895,400
Use of Money and Property			
Interest	867,900	1,234,700	1,030,200
Other	500	42,800	15,500
Rents	912,700	978,000	1,042,200
TOTAL Use of Money and Property	1,781,100	2,255,500	2,087,900

Revenues

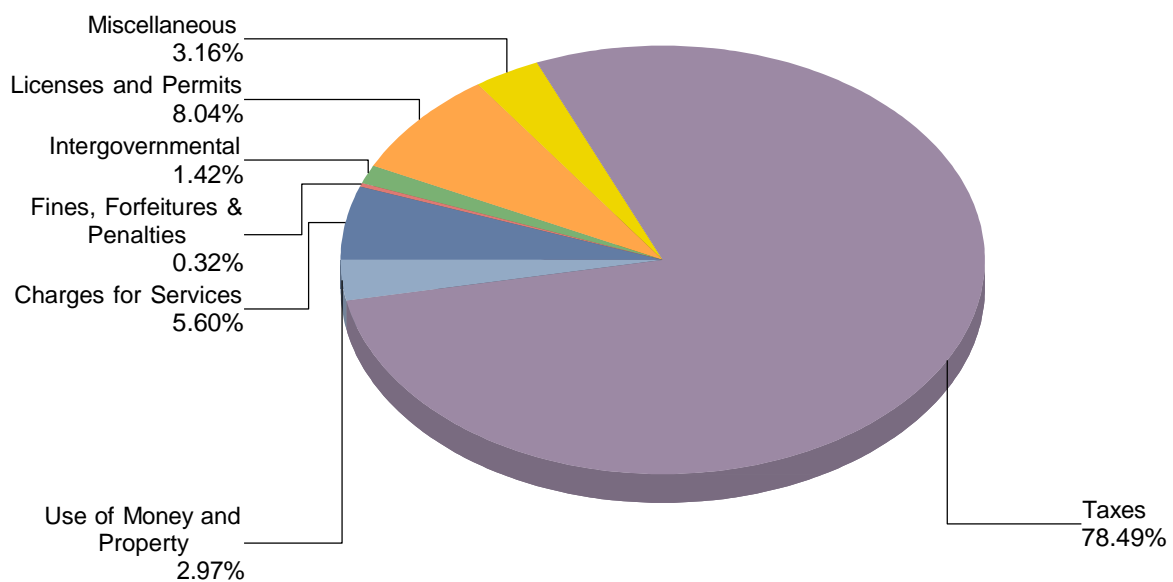
Budget Year 18-19

	FY 17-18 Amended Budget	FY 17-18 Projected Actual	FY 18-19 Budget
Miscellaneous			
Administrative Fees	409,900	595,500	807,100
Donations	0	3,500	0
Insurance Revenues	414,900	412,800	428,000
Other	131,100	812,900	156,400
Retirees Health	2,730,100	2,730,100	2,968,100
TOTAL Miscellaneous	3,686,000	4,554,800	4,359,600
Total All Categories:	\$70,931,700	\$75,185,000	\$75,816,600

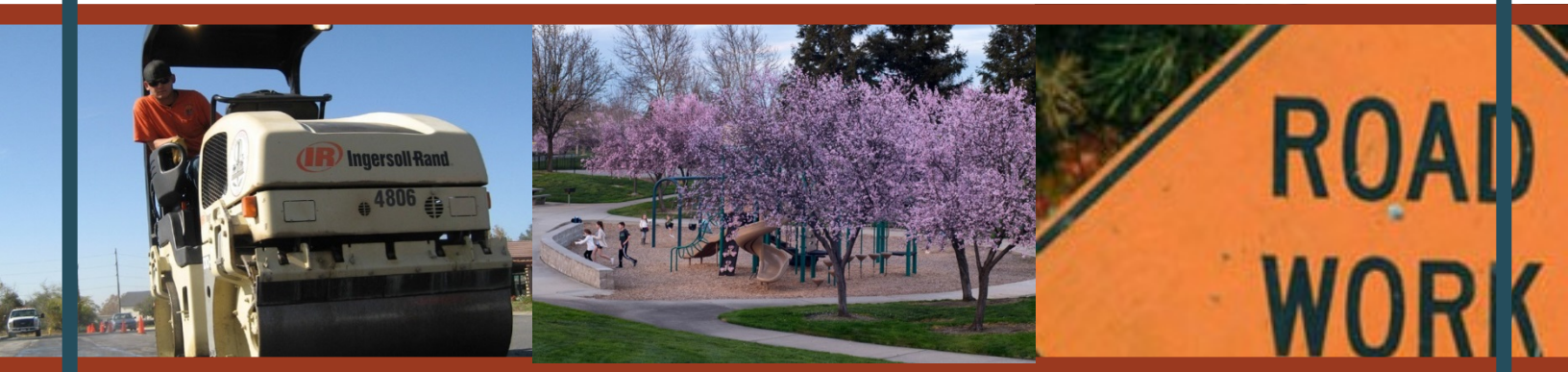
General Fund Revenues by Category Budget Year 18-19

	FY 17-18 Amended Budget	FY 17-18 Projected Actual	FY 18-19 Budget
Charges for Services	2,267,500	2,427,900	2,467,900
Fines, Forfeitures & Penalties	108,700	134,800	140,700
Intergovernmental	659,500	1,326,100	627,200
Licenses and Permits	2,694,800	3,779,900	3,541,700
Miscellaneous	955,900	1,814,200	1,391,500
Taxes	32,420,800	33,412,700	34,575,300
Use of Money and Property	1,094,600	1,271,700	1,310,200
Total All Categories:	\$40,201,800	\$44,167,300	\$44,054,500

FY 18-19 Budget



Expenditures



Department Expenditure Summary

Expenditures by Department

Operations Expenditures

**Operations Expenditures by Department &
Fund**

Capital Expenditures

Capital Expenditures by Department & Fund

Total Departmental Expenditures by Fund

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Department Expenditure Summary

ADMINISTRATIVE SERVICES

	FY 17-18 Amended Budget	FY 17-18 Projected Actual	FY 18-19 Budget
ADMINISTRATIVE SERVICES			
ASSISTANT CITY MANAGER / CFO	1.00	1.00	1.00
HUMAN RESOURCES MANAGER	1.00	1.00	1.00
FINANCE MANAGER	0.00	0.00	1.00
FINANCE OFFICER	1.00	1.00	0.00
PRINCIPAL MANAGEMENT ANALYST	0.00	1.00	1.00
MANAGEMENT ANALYST	1.00	0.00	0.00
FINANCIAL ANALYST	1.00	1.00	1.00
SR ACCOUNTANT	1.00	1.00	1.00
ACCOUNTANT I/II	1.00	1.00	2.00
SR PAYROLL ADMINISTRATOR	0.00	0.00	1.00
PAYROLL ADMINISTRATOR	1.00	1.00	0.00
SR HUMAN RESOURCES TECHNICIAN	1.00	1.00	1.00
HUMAN RESOURCES TECHNICIAN I/II	2.00	2.00	2.00
ACCOUNTING TECHNICIAN I/II	3.00	3.00	3.00
PART-TIME OFFICE ASST I/II *	1.00	1.00	0.00
TOTAL POSITION COUNT	15.00	15.00	15.00
EXPENDITURE CATEGORIES			
CAPITAL EXPENSE	0	0	0
COMPENSATION	7,012,100	7,082,900	7,318,200
OPERATING EXPENSE	5,011,000	4,881,200	5,920,100
TOTAL EXPENSE	\$ 12,023,100	\$ 11,964,100	\$ 13,238,300
FUNDING SOURCES			
CAPITAL CONST - DEBT SERVICE	823,700	823,700	823,400
CAPITAL CONSTRUCTION FEES	0	3,100	3,100
CDBG - HUD ENTITLEMENT	3,300	3,300	3,300
CDBG HOUSING REHABILITATION	800	800	800
CFD #5	336,100	487,300	602,800
CFD #6 OPEN SPACE MAINTENANCE	34,200	37,300	35,700
COMMUNITY PARK FEES	51,300	17,900	61,300
GAS TAXES	216,200	178,300	184,300
GENERAL FUND	6,539,400	6,295,900	6,870,300
LANDSCAPING & LIGHTING MAINT 2	187,600	267,600	374,300
LIGHTING MAINTENANCE DIST NO 1	31,500	21,700	20,400
OAK TREE MITIGATION FEES	0	0	535,600
RETIREEES HEALTH FUND	3,736,000	3,779,600	3,678,600
SALES TAX SB325	11,800	16,400	9,500
TECHNOLOGY FEE	51,200	31,200	31,200
WHITNEY RANCH INTERCHANGE FEE	0	0	3,700
TOTAL FUNDING SOURCES	\$ 12,023,100	\$ 11,964,100	\$ 13,238,300

Department Expenditure Summary

CENTRAL SERVICES

	FY 17-18 Amended Budget	FY 17-18 Projected Actual	FY 18-19 Budget
CENTRAL SERVICES			
DIRECTOR OF CENTRAL SERVICES	1.00	1.00	1.00
INFORMATION TECHNOLOGY MANAGER	1.00	1.00	1.00
SR NETWORK SERVICES ADMINISTRATOR	1.00	1.00	1.00
ASSOCIATE MANAGEMENT ANALYST	1.00	0.00	0.00
SPECIAL PROJECTS COORDINATOR	0.00	0.00	1.00
BUSINESS DEVELOPMENT MANAGER	0.00	1.00	0.00
INFORMATION TECHNOLOGY ANALYST	1.00	1.00	1.00
GIS ANALYST I/II	2.00	2.00	2.00
SR INFORMATION TECHNOLOGY SPEC	1.00	1.00	1.00
INFORMATION TECHNOLOGY SPEC	1.00	1.00	1.00
FACILITIES OPERATIONS SUPERINTENDENT	0.00	1.00	1.00
FACILITIES MAINTENANCE SUPERVISOR	1.00	0.00	0.00
BUILDING MAINTENANCE SUPERVISOR	1.00	1.00	1.00
SR BUILDING TRADES WORKER	0.00	1.00	1.00
BUILDING TRADES WORKER	4.00	3.00	3.00
BUILDING MAINTENANCE WORKER	2.00	2.00	2.00
FLEET SERVICES SUPERVISOR	1.00	1.00	1.00
EQUIPMENT MECHANIC I/II	3.00	3.00	3.00
OFFICE ASSISTANT II	1.00	1.00	1.00
PART-TIME WEBSITE TECH *	1.00	0.00	0.00
TOTAL POSITION COUNT	23.00	22.00	22.00
EXPENDITURE CATEGORIES			
CAPITAL EXPENSE	688,500	757,300	2,709,500
COMPENSATION	2,871,900	2,794,900	3,049,200
OPERATING EXPENSE	4,405,210	4,241,500	4,040,800
TOTAL EXPENSE	\$ 7,965,610	\$ 7,793,700	\$ 9,799,500
FUNDING SOURCES			
GENERAL FUND	4,391,310	4,346,300	4,402,400
TECHNOLOGY FEE	234,300	198,800	393,700
SALES TAX SB325	99,000	92,300	82,400
CFD #5	258,700	247,100	271,500
OAK TREE MITIGATION FEES	1,400	1,400	0
ROCKLIN PFA - CAPITAL	0	75,000	2,362,600
VEHICLE FLEET MANAGEMENT	2,761,800	2,621,200	2,238,700
CAPITAL CONSTRUCTION FEES	2,000	2,000	2,000
CDBG - HUD ENTITLEMENT	160,500	160,500	0
GAS TAXES	12,400	11,800	13,200
LANDSCAPING & LIGHTING MAINT 2	12,400	11,800	13,200
TRAFFIC CIRCULATION IMPACT FEE	31,800	25,500	19,800
TOTAL FUNDING SOURCES	\$ 7,965,610	\$ 7,793,700	\$ 9,799,500

Department Expenditure Summary

ECONOMIC AND COMMUNITY DEVELOPMENT

	FY 17-18 Amended Budget	FY 17-18 Projected Actual	FY 18-19 Budget
ECONOMIC & COMMUNITY DEVELOPMENT			
DIRECTOR OF ECONOMIC & COMM DEV	1.00	1.00	1.00
DIR OF OFFICE OF LONG RANGE PLNG	1.00	1.00	1.00
DIRECTOR OF BUSINESS AND NEIGHBORHOOD SVS	1.00	1.00	1.00
CHIEF BUILDING OFFICIAL	1.00	1.00	1.00
CITY ENGINEER	1.00	1.00	1.00
MNGR OF PLANNING SERVICES	1.00	1.00	1.00
MANAGER OF BUILDING SERVICES	1.00	1.00	1.00
BUSINESS DEVELOPMENT MANAGER	1.00	0.00	0.00
SR PLANNER	1.00	2.00	2.00
ASSOCIATE PLANNER	1.00	0.00	0.00
LAND DEVELOPMENT ENGINEER	1.00	1.00	1.00
FIRE PREVENTION PLANS EXAMINER	1.00	1.00	1.00
PERMIT SERVICES SUPERVISOR	1.00	1.00	1.00
ASSISTANT PLANNER	1.00	1.00	1.00
BUILDING INSPECTOR I/II	3.00	3.00	3.00
ENVIRONMENTAL SERVICES SPECIALIST	1.00	1.00	1.00
DEPARTMENTAL ADMINISTRATIVE SPEC	1.00	1.00	1.00
PLANNING/BUILDING TECHNICIAN	4.00	4.00	4.00
SR OFFICE ASSISTANT	0.00	1.00	1.00
OFFICE ASSISTANT I/II	3.00	2.00	2.00
CODE COMPLIANCE OFFICER	1.00	2.00	2.00
PART-TIME CODE COMPLIANCE OFFICER *	1.00	0.00	0.00
TOTAL POSITION COUNT	28.00	27.00	27.00
EXPENDITURE CATEGORIES			
CAPITAL EXPENSE	0	0	0
COMPENSATION	3,666,800	3,523,300	3,711,500
OPERATING EXPENSE	939,290	1,358,400	1,425,100
TOTAL EXPENSE	\$ 4,606,090	\$ 4,881,700	\$ 5,136,600
FUNDING SOURCES			
CASP CERTIFICATION & TRAINING	0	7,000	10,000
CDBG - HUD ENTITLEMENT	53,100	38,200	43,500
GENERAL FUND	4,452,390	4,646,700	4,966,800
GF - ECONOMIC DEV. RESERVE	0	103,200	0
LOW MOD INCOME HOUSING ASSET	30,000	39,100	50,000
TRAFFIC CIRCULATION IMPACT FEE	70,600	47,500	66,300
TOTAL FUNDING SOURCES	\$ 4,606,090	\$ 4,881,700	\$ 5,136,600

Department Expenditure Summary

FIRE

	FY 17-18 Amended Budget	FY 17-18 Projected Actual	FY 18-19 Budget
FIRE			
FIRE CHIEF	1.00	1.00	1.00
BATTALION CHIEF - LINE	3.00	3.00	3.00
FIRE CAPTAIN	9.00	9.00	9.00
FIRE ENGINEER	9.00	9.00	9.00
FIREFIGHTER (PARAMEDIC)	8.00	8.00	11.00
FIREFIGHTER	4.00	4.00	4.00
FIRE PREVENTION OFFICER	1.00	1.00	1.00
DEPARTMENTAL ADMINISTRATIVE SPECIALIST	1.00	1.00	1.00
TOTAL POSITION COUNT	36.00	36.00	39.00
EXPENDITURE CATEGORIES			
CAPITAL EXPENSE	39,900	39,900	1,331,100
COMPENSATION	7,109,600	7,707,000	7,850,500
OPERATING EXPENSE	325,100	389,500	420,800
TOTAL EXPENSE	\$ 7,474,600	\$ 8,136,400	\$ 9,602,400
FUNDING SOURCES			
CAPITAL CONSTRUCTION FEES	39,900	39,900	1,331,100
GENERAL FUND	7,420,300	8,081,000	8,256,900
ROCKLIN CFD #1	14,400	15,500	14,400
TOTAL FUNDING SOURCES	\$ 7,474,600	\$ 8,136,400	\$ 9,602,400

Department Expenditure Summary

LEGISLATIVE

	FY 17-18 Amended Budget	FY 17-18 Projected Actual	FY 18-19 Budget
LEGISLATIVE			
CITY MANAGER	1.00	1.00	1.00
CITY ATTORNEY	1.00	1.00	1.00
ASSISTANT CITY ATTORNEY	1.00	1.00	1.00
CITY CLERK	1.00	1.00	1.00
MANAGEMENT ANALYST	0.00	1.00	1.00
DEPUTY CITY CLERK	1.00	1.00	1.00
LEGAL SECRETARY*	1.00	1.00	1.00
PART-TIME WEBSITE TECH *	0.00	1.00	1.00
TOTAL POSITION COUNT	6.00	8.00	8.00
EXPENDITURE CATEGORIES			
CAPITAL EXPENSE	0	3,540,000	0
COMPENSATION	1,234,400	1,349,700	1,546,600
OPERATING EXPENSE	414,700	385,200	454,600
TOTAL EXPENSE	\$ 1,649,100	\$ 5,274,900	\$ 2,001,200
FUNDING SOURCES			
GENERAL FUND	1,586,100	1,885,900	2,001,200
ROCKLIN PFA - CAPITAL	0	3,300,000	0
BOROSKI LANDFILL MONITORING	20,000	26,000	0
GF - ECONOMIC DEV. RESERVE	43,000	63,000	0
TOTAL FUNDING SOURCES	\$ 1,649,100	\$ 5,274,900	\$ 2,001,200

Department Expenditure Summary

PARKS & RECREATION

	FY 17-18 Amended Budget	FY 17-18 Projected Actual	FY 18-19 Budget
DIRECTOR OF PARKS & RECREATION	1.00	1.00	1.00
PARKS AND RECREATION MANAGER	0.00	0.00	2.00
PARK SERVICES MANAGER	1.00	1.00	0.00
RAET PROGRAM MANAGER	1.00	1.00	0.00
PARKS DIVISION SUPERVISOR	1.00	1.00	1.00
MARKETING & DEVELOPMENT SPECIALIST	1.00	1.00	1.00
SR DEPARTMENT ADMIN SPECIALIST	1.00	1.00	1.00
RECREATION BUSINESS TECH	1.00	1.00	1.00
LANDSCAPE INSPECTOR	1.00	1.00	1.00
RECREATION COORDINATOR	1.00	1.00	1.00
LANDSCAPE SVCS TRADE WORKER	3.00	3.00	3.00
IRRIGATION MAINTENANCE TECHNICIAN	2.00	2.00	2.00
SR BUILDING MAINTENANCE WORKER	1.00	1.00	1.00
LANDSCAPE SERVICES WORKER	3.00	3.00	3.00
SR OFFICE ASSISTANT	1.00	1.00	1.00
PART-TIME SPECIAL EVENTS PRODUCTION*	0.00	1.00	1.00
PART-TIME OFFICE ASST I/II *	2.00	2.00	2.00
PART-TIME SR PROGRAM ASSISTANT *	1.00	1.00	1.00
PART-TIME PROGRAM ASSISTANT II *	4.00	3.00	3.00
TOTAL POSITION COUNT	26.00	26.00	26.00
EXPENDITURE CATEGORIES			
CAPITAL EXPENSE	0	131,000	319,800
COMPENSATION	2,429,800	2,364,600	2,577,400
OPERATING EXPENSE	2,457,400	2,492,600	2,727,100
TOTAL EXPENSE	\$ 4,887,200	\$ 4,988,200	\$ 5,624,300
FUNDING SOURCES			
GENERAL FUND	3,140,300	3,105,700	3,434,600
CFD #5	1,484,200	1,472,900	1,590,700
ROCKLIN PFA - CAPITAL	0	100,000	304,800
OAK TREE MITIGATION FEES	47,800	68,500	63,000
PARK DEVELOPMENT FEES	60,000	62,500	0
PARK REPAIR & MAINTENANCE	0	3,800	0
QUARRY EVENTS FUND	154,900	174,800	231,200
TOTAL FUNDING SOURCES	\$ 4,887,200	\$ 4,988,200	\$ 5,624,300
PARKS & RECREATION			

Department Expenditure Summary

POLICE

	FY 17-18 Amended Budget	FY 17-18 Projected Actual	FY 18-19 Budget
POLICE			
POLICE CHIEF	1.00	1.00	1.00
POLICE CAPTAIN	2.00	2.00	2.00
POLICE LIEUTENANT	3.00	3.00	3.00
MGR OF POLICE RECORDS & COMM	1.00	1.00	1.00
POLICE SERGEANT	6.00	8.00	8.00
POLICE OFFICER (CORPORAL)	5.00	1.00	1.00
POLICE OFFICER	43.00	45.00	47.00
PUBLIC SAFETY DISPATCH SUPERVISOR	2.00	2.00	2.00
COMMUNITY SERVICE OFFICER	3.00	3.00	3.00
CRIME ANALYST	1.00	1.00	1.00
POLICE RECORDS SUPERVISOR	1.00	1.00	1.00
POLICE TECHNICAL ASSETS COORD	1.00	1.00	1.00
EXECUTIVE ASST TO POLICE CHIEF	1.00	1.00	1.00
SENIOR POLICE TECHNICIAN	1.00	1.00	1.00
EVIDENCE/PROPERTY TECHNICIAN	1.00	1.00	1.00
PUBLIC SAFETY DISPATCHER I/II	11.00	11.00	11.00
POLICE RECORDS CLERK	3.00	3.00	3.00
ANIMAL CONTROL OFFICER	2.00	2.00	2.00
PART-TIME POLICE DISPATCHER I/II *	1.00	1.00	1.00
PART-TIME POLICE CLERK *	2.00	2.00	2.00
PART-TIME POLICE CADET*	0.00	0.00	2.00
TOTAL POSITION COUNT	91.00	91.00	95.00
EXPENDITURE CATEGORIES			
CAPITAL EXPENSE	20,000	154,800	185,200
COMPENSATION	13,928,000	13,436,700	15,543,000
OPERATING EXPENSE	770,800	827,700	789,000
TOTAL EXPENSE	\$ 14,718,800	\$ 14,419,200	\$ 16,517,200
FUNDING SOURCES			
GENERAL FUND	14,710,100	14,194,700	16,356,800
TECHNOLOGY FEE	0	20,400	0
ASSET FORFEITURE - STATE	0	138,000	0
ASSET FORFEITURE - FEDERAL	0	35,800	0
CAPITAL CONSTRUCTION FEES	0	0	138,400
QUARRY EVENTS FUND	8,700	12,100	22,000
TRAFFIC SAFETY/ PD GRANTS	0	18,200	0
TOTAL FUNDING SOURCES	\$ 14,718,800	\$ 14,419,200	\$ 16,517,200

Department Expenditure Summary

PUBLIC SERVICES

	FY 17-18 Amended Budget	FY 17-18 Projected Actual	FY 18-19 Budget
PUBLIC SERVICES			
DIRECTOR OF PUBLIC SERVICES	1.00	1.00	1.00
DEPUTY DIRECTOR - PUBLIC SERVICES	1.00	1.00	1.00
ENVIRONMENTAL SERVICES OPER MGR	1.00	0.00	0.00
PUBLIC SERVICES MGR	1.00	2.00	2.00
ASSOCIATE CIVIL ENGINEER	1.00	1.00	1.00
TRAFFIC MAINTENANCE SUPERVISOR	1.00	1.00	1.00
STREET MAINTENANCE SUPERVISOR	1.00	0.00	0.00
PUBLIC SERVICES ADMIN SUPV	1.00	1.00	1.00
LANDSCAPE SERVICES SUPERVISOR	1.00	1.00	1.00
SR CONSTRUCTION INSPECTOR	1.00	1.00	1.00
SR TRAFFIC CONTROL & LIGHTING TECH	1.00	1.00	1.00
ENVIRONMENTAL SERVICES SPECIALIST	1.00	1.00	1.00
PUBLIC WORKS INSPECTOR I/II	1.00	1.00	1.00
TRAFFIC CONTROL & LIGHTING TECH	2.00	2.00	2.00
ENGINEERING TECHNICIAN I	1.00	1.00	1.00
PUBLIC SERVICES BUSINESS TECHNICIAN	1.00	1.00	1.00
SR IRRIGATION MAINTENANCE TECH	1.00	1.00	1.00
ENVIRONMENTAL SERVICES TECH	1.00	1.00	1.00
LANDSCAPE SERVICES TRADES WORKER	1.00	1.00	1.00
SR STREET MAINTENANCE WORKER	2.00	2.00	2.00
IRRIGATION MAINTENANCE TECHNICIAN	2.00	2.00	2.00
LANDSCAPE SERVICES WORKER	1.00	1.00	1.00
STREET MAINTENANCE WORKER	4.00	4.00	4.00
TOTAL POSITION COUNT	29.00	28.00	28.00

Department Expenditure Summary

PUBLIC SERVICES

	FY 17-18 Amended Budget	FY 17-18 Projected Actual	FY 18-19 Budget
EXPENDITURE CATEGORIES			
CAPITAL EXPENSE	16,037,800	14,436,800	8,541,300
COMPENSATION	3,739,900	3,637,100	3,750,800
OPERATING EXPENSE	5,483,600	5,424,400	6,752,900
TOTAL EXPENSE	\$ 25,261,300	\$ 23,498,300	\$ 19,045,000
FUNDING SOURCES			
GENERAL FUND	4,295,800	5,062,400	1,147,300
GF - STREETS MAINT. RESERVE	700,000	832,400	0
GAS TAXES	1,034,400	1,114,200	1,971,100
SB1- ROAD MAINT & REHAB ALLOC	0	80,000	1,339,000
SALES TAX SB325	5,614,300	7,066,100	3,186,900
BICYCLE AND PEDESTRIAN	243,600	130,000	0
PROP 1B PTMISEA	350,000	357,900	0
LANDSCAPING & LIGHTING MAINT 2	1,722,900	1,739,000	2,203,200
STREETS SR/GRANTS FUND	2,410,000	1,249,900	2,645,000
LOW MOD INCOME HOUSING ASSET	50,000	0	0
PARK DEVELOPMENT FEES	60,000	0	0
COMMUNITY PARK FEES	0	690,000	1,480,800
TRAFFIC CIRCULATION IMPACT FEE	261,000	56,000	1,125,000
CAPITAL CONSTRUCTION FEES	0	1,371,400	0
OAK TREE MITIGATION FEES	101,700	131,600	105,700
ROCKLIN PFA - CAPITAL	5,175,700	388,900	220,000
BOROSKI LANDFILL MONITORING	0	0	25,500
CDBG - HUD ENTITLEMENT	0	0	214,400
CFD #5	1,944,500	1,935,800	2,139,800
CFD #6 OPEN SPACE MAINTENANCE	262,200	245,000	256,800
LIGHTING MAINTENANCE DIST NO 1	216,400	226,700	230,000
LOW CARBON TRANSIT PROGRAM	37,900	29,000	0
PROP 1B TSSSDRA	70,200	70,200	27,800
SB325 TRANSIT FUNDS	695,700	695,700	726,700
TECHNOLOGY FEE	15,000	26,100	0
TOTAL FUNDING SOURCES	\$25,261,300	\$23,498,300	\$19,045,000

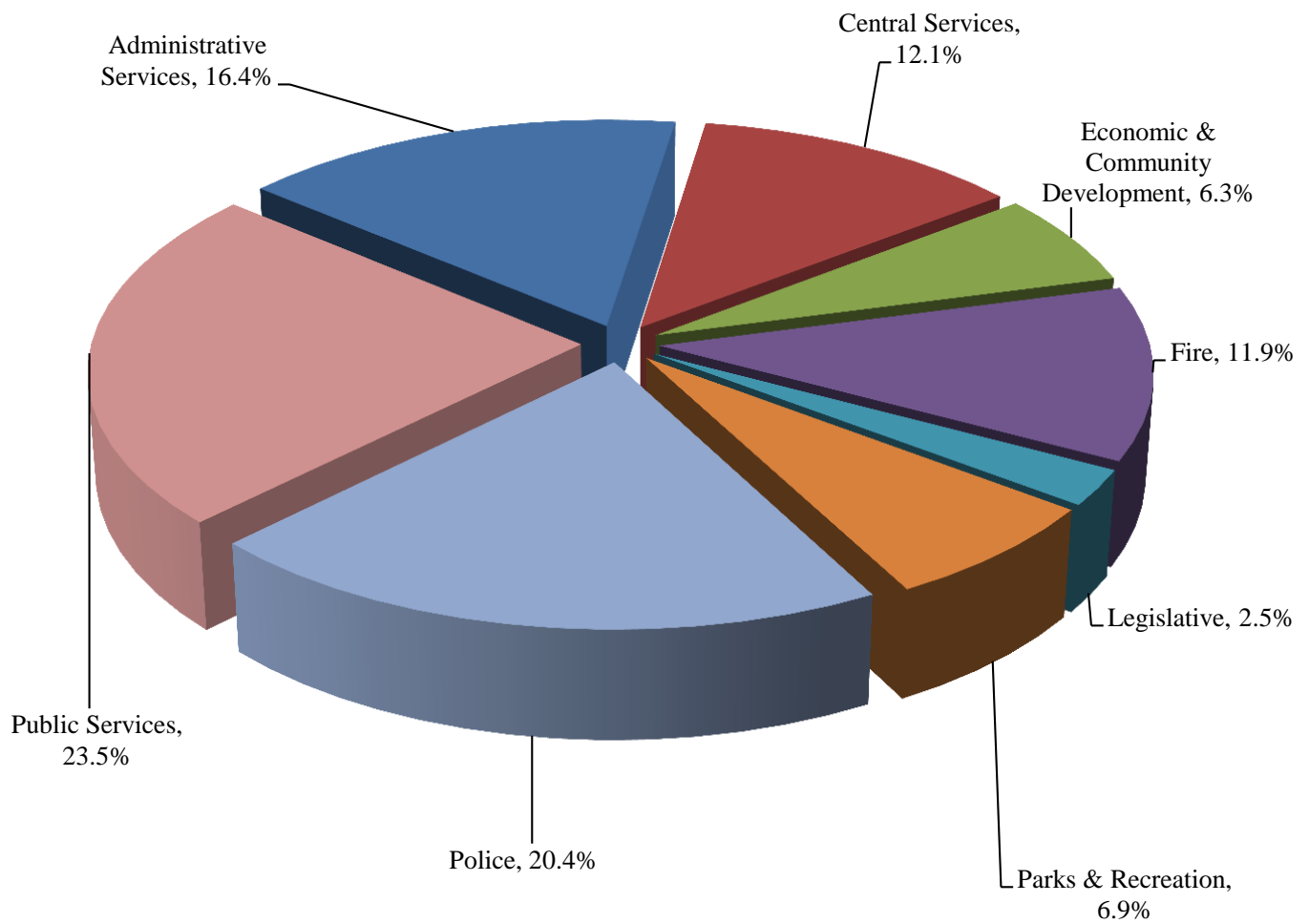
Department Expenditure Summary

	TOTALS		
	FY 17-18 Amended Budget	FY 17-18 Projected Actual	FY 18-19 Budget
<hr/>			
ALL DEPARTMENTS			
TOTAL POSITION COUNT	254.00	253.00	** 260.00
EXPENDITURE CATEGORIES			
CAPITAL EXPENSE TOTAL	16,786,200	19,059,800	13,086,900
COMPENSATION TOTAL	41,992,500	41,896,200	45,347,200
OPERATING EXPENSE TOTAL	19,807,100	20,000,500	22,530,400
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TOTAL ALL DEPARTMENTS	\$ 78,585,800	\$ 80,956,500	\$ 80,964,500
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*Denotes part-time positions that are not full-time equivalents

**Includes 14 permanent part-time positions in FY 18/19

Expenditures by Department Budget Year 18/19



Operations Expenditures Budget Year 18-19

	FY 17-18 Amended Budget	FY 17-18 Projected Actual	FY 18-19 Budget
ADMINISTRATIVE SERVICES	12,023,100	11,964,100	13,238,300
CENTRAL SERVICES	7,277,110	7,036,400	7,090,000
ECONOMIC & COMMUNITY DEVELOPMENT	4,606,090	4,881,700	5,136,600
FIRE	7,434,700	8,096,500	8,271,300
LEGISLATIVE	1,649,100	1,734,900	2,001,200
PARKS & RECREATION	4,887,200	4,857,200	5,304,500
POLICE	14,698,800	14,264,400	16,332,000
PUBLIC SERVICES	9,223,500	9,061,500	10,503,700
TOTAL Operations Expenditures:	\$61,799,600	\$61,896,700	\$67,877,600

Operations Expenditures by Department & Fund Budget Year 18-19

	FY 17-18 Amended Budget	FY 17-18 Projected Actual	FY 18-19 Budget
ADMINISTRATIVE SERVICES			
CAPITAL CONST - DEBT SERVICE	823,700	823,700	823,400
CAPITAL CONSTRUCTION FEES	0	3,100	3,100
CDBG - HUD ENTITLEMENT	3,300	3,300	3,300
CDBG HOUSING REHABILITATION	800	800	800
CFD #5	336,100	487,300	602,800
CFD #6 OPEN SPACE MAINTENANCE	34,200	37,300	35,700
COMMUNITY PARK FEES	51,300	17,900	61,300
GAS TAXES	216,200	178,300	184,300
GENERAL FUND	6,539,400	6,295,900	6,870,300
LANDSCAPING & LIGHTING MAINT 2	187,600	267,600	374,300
LIGHTING MAINTENANCE DIST NO 1	31,500	21,700	20,400
OAK TREE MITIGATION FEES	0	0	535,600
RETIREEES HEALTH FUND	3,736,000	3,779,600	3,678,600
SALES TAX SB325	11,800	16,400	9,500
TECHNOLOGY FEE	51,200	31,200	31,200
WHITNEY RANCH INTERCHANGE FEE	0	0	3,700
TOTAL ADMINISTRATIVE SERVICES:	12,023,100	11,964,100	13,238,300
CENTRAL SERVICES			
CAPITAL CONSTRUCTION FEES	2,000	2,000	2,000
CDBG - HUD ENTITLEMENT	160,500	160,500	0
CFD #5	252,400	240,800	239,800
GAS TAXES	12,400	11,800	13,200
GENERAL FUND	4,340,010	4,247,500	4,281,400
LANDSCAPING & LIGHTING MAINT 2	12,400	11,800	13,200
SALES TAX SB325	88,500	81,800	82,400
TECHNOLOGY FEE	146,300	164,500	383,700
TRAFFIC CIRCULATION IMPACT FEE	31,800	25,500	19,800
VEHICLE FLEET MANAGEMENT	2,230,800	2,090,200	2,054,500
TOTAL CENTRAL SERVICES:	7,277,110	7,036,400	7,090,000

Operations Expenditures by Department & Fund Budget Year 18-19

	FY 17-18 Amended Budget	FY 17-18 Projected Actual	FY 18-19 Budget
ECONOMIC & COMMUNITY DEVELOPMENT			
CASP CERTIFICATION & TRAINING	0	7,000	10,000
CDBG - HUD ENTITLEMENT	53,100	38,200	43,500
GENERAL FUND	4,452,390	4,646,700	4,966,800
GF - ECONOMIC DEV. RESERVE	0	103,200	0
LOW MOD INCOME HOUSING ASSET	30,000	39,100	50,000
TRAFFIC CIRCULATION IMPACT FEE	70,600	47,500	66,300
TOTAL ECONOMIC & COMMUNITY DEVELOPMENT:	4,606,090	4,881,700	5,136,600
FIRE			
GENERAL FUND	7,420,300	8,081,000	8,256,900
ROCKLIN CFD #1	14,400	15,500	14,400
TOTAL FIRE:	7,434,700	8,096,500	8,271,300
LEGISLATIVE			
BOROSKILANDFILL MONITORING	20,000	26,000	0
GENERAL FUND	1,586,100	1,645,900	2,001,200
GF - ECONOMIC DEV. RESERVE	43,000	63,000	0
TOTAL LEGISLATIVE:	1,649,100	1,734,900	2,001,200
PARKS & RECREATION			
CFD #5	1,484,200	1,435,900	1,590,700
GENERAL FUND	3,140,300	3,091,700	3,419,600
OAK TREE MITIGATION FEES	47,800	68,500	63,000
PARK DEVELOPMENT FEES	60,000	62,500	0
PARK REPAIR & MAINTENANCE	0	3,800	0
QUARRY EVENTS FUND	154,900	174,800	231,200
ROCKLIN PFA- CAPITAL	0	20,000	0
TOTAL PARKS & RECREATION:	4,887,200	4,857,200	5,304,500

Operations Expenditures by Department & Fund Budget Year 18-19

	FY 17-18 Amended Budget	FY 17-18 Projected Actual	FY 18-19 Budget
POLICE			
ASSET FORFEITURE - STATE	0	34,000	0
GENERAL FUND	14,690,100	14,194,700	16,310,000
QUARRY EVENTS FUND	8,700	12,100	22,000
TECHNOLOGY FEE	0	5,400	0
TRAFFIC SAFETY/ PD GRANTS	0	18,200	0
TOTAL POLICE:	14,698,800	14,264,400	16,332,000
PUBLIC SERVICES			
BOROSKILANDFILL MONITORING	0	0	25,500
CDBG - HUD ENTITLEMENT	0	0	214,400
CFD #5	1,944,500	1,935,800	2,139,800
CFD #6 OPEN SPACE MAINTENANCE	262,200	245,000	256,800
GAS TAXES	1,034,400	1,114,200	1,626,100
GENERAL FUND	1,045,800	969,000	964,800
GF - STREETS MAINT. RESERVE	700,000	0	0
LANDSCAPING & LIGHTING MAINT 2	1,622,900	1,639,000	1,703,200
LIGHTING MAINTENANCE DIST NO 1	216,400	226,700	230,000
LOW CARBON TRANSIT PROGRAM	37,900	29,000	0
OAK TREE MITIGATION FEES	101,700	101,700	105,700
PROP 1B TSSSDRA	70,200	70,200	27,800
ROCKLIN PFA - CAPITAL	21,500	0	0
SALES TAX SB325	1,194,300	1,917,000	2,191,900
SB325 TRANSIT FUNDS	695,700	695,700	726,700
STREETS SR/GRANTS FUND	0	36,100	0
TECHNOLOGY FEE	15,000	26,100	0
TRAFFIC CIRCULATION IMPACT FEE	261,000	56,000	291,000
TOTAL PUBLIC SERVICES:	9,223,500	9,061,500	10,503,700
TOTAL Operations Expenditures:	\$61,799,600	\$61,896,700	\$67,877,600

Capital Expenditures Budget Year 18-19

	FY 17-18 Amended Budget	FY 17-18 Projected Actual	FY 18-19 Budget
ADMINISTRATIVE SERVICES	0	0	0
CENTRAL SERVICES	688,500	757,300	2,709,500
ECONOMIC & COMMUNITY DEVELOPMENT	0	0	0
FIRE	39,900	39,900	1,331,100
LEGISLATIVE	0	3,540,000	0
PARKS & RECREATION	0	131,000	319,800
POLICE	20,000	154,800	185,200
PUBLIC SERVICES	16,037,800	14,436,800	8,541,300
TOTAL Capital Expenditures :	\$16,786,200	\$19,059,800	\$13,086,900

Capital Expenditures by Department & Fund Budget Year 18-19

	FY 17-18 Amended Budget	FY 17-18 Projected Actual	FY 18-19 Budget
ADMINISTRATIVE SERVICES			
TOTAL ADMINISTRATIVE SERVICES:	0	0	0
CENTRAL SERVICES			
GENERAL FUND	51,300	98,800	121,000
TECHNOLOGY FEE	88,000	34,300	10,000
SALES TAX SB325	10,500	10,500	0
CFD #5	6,300	6,300	31,700
OAK TREE MITIGATION FEES	1,400	1,400	0
ROCKLIN PFA - CAPITAL	0	75,000	2,362,600
VEHICLE FLEET MANAGEMENT	531,000	531,000	184,200
TOTAL CENTRAL SERVICES:	688,500	757,300	2,709,500
ECONOMIC & COMMUNITY DEVELOPMENT			
TOTAL ECONOMIC & COMMUNITY DEVELOPMENT:	0	0	0
FIRE			
CAPITAL CONSTRUCTION FEES	39,900	39,900	1,331,100
TOTAL FIRE:	39,900	39,900	1,331,100

Capital Expenditures by Department & Fund Budget Year 18-19

	FY 17-18 Amended Budget	FY 17-18 Projected Actual	FY 18-19 Budget
LEGISLATIVE			
GENERAL FUND	0	240,000	0
ROCKLIN PFA - CAPITAL	0	3,300,000	0
TOTAL LEGISLATIVE:	0	3,540,000	0
PARKS & RECREATION			
GENERAL FUND	0	14,000	15,000
CFD #5	0	37,000	0
ROCKLIN PFA - CAPITAL	0	80,000	304,800
TOTAL PARKS & RECREATION:	0	131,000	319,800
POLICE			
GENERAL FUND	20,000	0	46,800
TECHNOLOGY FEE	0	15,000	0
ASSET FORFEITURE - STATE	0	104,000	0
ASSET FORFEITURE - FEDERAL	0	35,800	0
CAPITAL CONSTRUCTION FEES	0	0	138,400
TOTAL POLICE:	20,000	154,800	185,200

Capital Expenditures by Department & Fund Budget Year 18-19

	FY 17-18 Amended Budget	FY 17-18 Projected Actual	FY 18-19 Budget
PUBLIC SERVICES			
GENERAL FUND	3,250,000	4,093,400	182,500
GF - STREETS MAINT. RESERVE	0	832,400	0
GAS TAXES	0		345,000
SB1- ROAD MAINT & REHAB ALLOC	0	80,000	1,339,000
SALES TAX SB325	4,420,000	5,149,100	995,000
BICYCLE AND PEDESTRIAN	243,600	130,000	0
PROP 1B PTMISEA	350,000	357,900	0
LANDSCAPING & LIGHTING MAINT 2	100,000	100,000	500,000
STREETS SR/GRANTS FUND	2,410,000	1,213,800	2,645,000
LOW MOD INCOME HOUSING ASSET	50,000	0	0
PARK DEVELOPMENT FEES	60,000	0	0
COMMUNITY PARK FEES	0	690,000	1,480,800
TRAFFIC CIRCULATION IMPACT FEE	0	0	834,000
CAPITAL CONSTRUCTION FEES	0	1,371,400	0
OAK TREE MITIGATION FEES	0	29,900	0
ROCKLIN PFA - CAPITAL	5,154,200	388,900	220,000
TOTAL PUBLIC SERVICES:	16,037,800	14,436,800	8,541,300
TOTAL Capital Expenditures:	\$16,786,200	\$19,059,800	\$13,086,900

**Total Departmental Expenditures by Fund
Budget Year 18-19**

		Community Development	Administrative Services	Fire	Legislative	Parks & Recreation	Police	Public Services	Central Services	Total By Fund
100	GENERAL FUND	4,966,800	6,870,300	8,256,900	2,001,200	3,434,600	16,356,800	1,147,300	4,402,400	47,436,300
111	QUARRY EVENTS FUND					231,200	22,000			253,200
120	GF - STREETS MAINT. RESERVE									-
122	GF - ECONOMIC DEV. RESERVE									-
130	TECHNOLOGY FEE		31,200						393,700	424,900
151	RETIREES HEALTH FUND		3,678,600							3,678,600
201	GAS TAXES		184,300					1,971,100	13,200	2,168,600
205	SB1- ROAD MAINT & REHAB ALLOC							1,339,000		1,339,000
210	SALES TAX SB325		9,500					3,186,900	82,400	3,278,800
211	SB325 TRANSIT FUNDS							726,700		726,700
212	BICYCLE AND PEDESTRIAN									-
216	PROP 1B TSSSDRA							27,800		27,800
217	PROP 1B PTMISEA									-
219	LOW CARBON TRANSIT PROGRAM									-
221	REC FACILITIES CONTRIBUTION									-
230	LIGHTING MAINTENANCE DIST NO 1		20,400					230,000		250,400
231	ROCKLIN CFD #1			14,400						14,400
232	CFD #5		602,800			1,590,700		2,139,800	271,500	4,604,800
233	CFD #6 OPEN SPACE MAINTENANCE		35,700					256,800		292,500
235	LANDSCAPING & LIGHTING MAINT 2		374,300					2,203,200	13,200	2,590,700
236	PARK TAX SPECIAL ASSESSMENT									-
240	STREETS SR/GRANTS FUND							2,645,000		2,645,000
242	ASSET FORFEITURE - STATE									-
243	ASSET FORFEITURE - FEDERAL									-
244	TRAFFIC SAFETY/ PD GRANTS									-
248	CASP CERTIFICATION & TRAINING	10,000								10,000
251	CDBG HOUSING REHABILITATION		800							800
253	CDBG 2000 - OAK COURT									-
254	CDBG - FIRST TIME HOME BUYERS									-
257	CDBG - HUD ENTITLEMENT	43,500	3,300					214,400		261,200
270	LOW MOD INCOME HOUSING ASSET	50,000								50,000
300	PARK DEVELOPMENT FEES									-
301	COMMUNITY PARK FEES		61,300					1,480,800		1,542,100
302	TRAFFIC CIRCULATION IMPACT FEE	66,300						1,125,000	19,800	1,211,100
304	CAPITAL CONSTRUCTION FEES		3,100	1,331,100			138,400		2,000	1,474,600
305	OAK TREE MITIGATION FEES		535,600			63,000		105,700		704,300
306	WHITNEY RANCH TRUNK SEWER PROJ									-
307	NW ROCKLIN COMM PARK FEES									-
308	PUBLIC FACILITIES IMPACT FEES									-

**Total Departmental Expenditures by Fund
Budget Year 18-19**

	Community Development	Administrative Services	Fire	Legislative	Parks & Recreation	Police	Public Services	Central Services	Total By Fund
311 ROCKLIN PFA - CAPITAL					304,800		220,000	2,362,600	2,887,400
325 WHITNEY RANCH INTERCHANGE FEE		3,700							3,700
400 CAPITAL CONST - DEBT SERVICE		823,400							823,400
500 VEHICLE FLEET MANAGEMENT								2,238,700	2,238,700
727 BOROSKI LANDFILL MONITORING							25,500		25,500
728 WETLANDS MAINT PARCEL 34									-
729 CONS. EASEMENT ENDOW									-
736 SUP LAW ENF SERVE AB3229									-
737 ADA									-
738 PARK REPAIR & MAINTENANCE									-
TOTAL ALL FUNDS	\$5,136,600	\$13,238,300	\$9,602,400	\$2,001,200	\$5,624,300	\$16,517,200	\$19,045,000	\$9,799,500	\$80,964,500

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Fund Analysis



Fund Analysis Budget Projection 2017-2018

Fund Analysis Budget Estimate 2018-2019

Summary of Transfers Budget 2018-2019

Fund Analysis Budget Projection 2017-2018

		Beginning Balance	Revenue	Expenditures	Interest	Transfers In	Transfers Out	Ending Balance	
FUNDS									FUNDS
100	GENERAL FUND Reserved								100
	Building Repair Allocation	121,700	254,000	300,000				75,700	
	Self Insured Losses	2,000,000	442,500	1,129,500		687,000		2,000,000	
	Disaster Contingency	1,000,000						1,000,000	
	Operating Reserve	10,829,600				(36,500)		10,793,100	
	GENERAL FUND Reserved Totals	13,951,300	696,500	1,429,500	-	650,500	-	13,868,800	
	GENERAL FUND Unreserved	9,828,700	43,173,300	46,189,100	297,500	3,293,700	492,900	9,911,200	
	TOTAL GENERAL FUND	23,780,000	43,869,800	47,618,600	297,500	3,944,200	492,900	23,780,000	
111	QUARRY EVENTS FUND	(142,200)	261,900	186,900	-	-	-	(67,200)	111
120	GF - STREET MAINT. RESERVE	905,300	-	832,400	-	210,100	-	283,000	120
121	GF - CODE ENFORCE. RESERVE	328,500	-	-	-	-	328,500	-	121
122	GF - ECONOMIC DEV. RESERVE	42,000	-	166,200	-	375,200	-	251,000	122
130	TECHNOLOGY FEE	830,700	493,100	276,500	-	-	-	1,047,300	130
151	RETIREEES HEALTH FUND	1,427,800	2,730,100	3,558,000	501,600	210,100	-	1,311,600	151
	RETIREEES HEALTH Investment	6,210,300		221,600				5,988,700	
201	GAS TAX ALL SECTIONS	1,794,400	1,413,200	1,304,300	19,400	-	179,300	1,743,400	201
205	SB1 ROAD MAINT & REHAB ALLOC	-	367,400	80,000	1,600	-	-	289,000	205
210	SALES TAX - SB325	5,271,600	3,303,500	7,174,800	17,600	1,000	885,400	533,500	210
211	SB325 TRANSIT FUNDS	(16,300)	712,000	695,700	-	-	-	-	211
212	BICYCLE AND PEDESTRIAN FACILIT	-	130,000	130,000	-	-	-	-	212
216	PROP 1B TSSSDRA	-	70,200	70,200	-	-	-	-	216
217	PROP 1B PTMISEA	(194,400)	552,300	357,900	-	-	-	-	217
219	LOW CARBON TRANSIT PROGRAM	-	29,000	29,000	-	-	-	-	219
221	REC FACILITIES CONTRIBUTION	35,000	2,000	-	400	-	-	37,400	221
230	LIGHTING MAINTENANCE DIST NO 1	-	255,000	248,400	-	-	3,000	3,600	230
231	ROCKLIN CFD #1	-	1,504,000	15,500	-	-	1,488,500	-	231
232	CFD #5	2,470,500	4,020,400	4,143,100	27,500	4,900	78,800	2,301,400	232
233	CFD #6 OPEN SPACE MAINTENANCE	244,700	285,800	282,300	2,800	-	6,900	244,100	233
235	LANDSCAPING & LIGHTING MAINT 2	1,648,800	2,002,200	2,018,400	17,500	-	29,800	1,620,300	235
236	PARK TAX SPECIAL ASSESSMENT	-	575,000	-	-	-	575,000	-	236
240	STREETS SR/GRANTS FUND	(294,400)	1,545,300	1,249,900	-	-	1,000	-	240
242	ASSET FORFEITURE - STATE	105,700	146,500	138,000	1,200	-	-	115,400	242

Fund Analysis Budget Projection 2017-2018

		Beginning Balance	Revenue	Expenditures	Interest	Transfers In	Transfers Out	Ending Balance	FUNDS
FUNDS									
243	ASSET FORFEITURE - FEDERAL	35,800	-	35,800	200	-	-	200	243
244	TRAFFIC SAFETY / PD GRANTS	(3,200)	21,400	18,200	-	-	-	-	244
248	CASP CERTIFICATION & TRAINING	-	13,000	7,000	-	-	-	6,000	248
251	CDBG HOUSING REHABILITATION	117,400	-	800	10,700	-	-	127,300	251
	CDBG HOUSING REHABILITATION loans	218,300						218,300	
253	CDBG 2000 - OAK COURT	128,700	-	-	-	-	-	128,700	253
	CDBG 2000 - OAK COURT loans	180,000						180,000	
254	CDBG - FIRST TIME HOME BUYERS	103,200	-	-	-	-	-	103,200	254
	CDBG - FIRST TIME HOME BUYERS loans	21,000						21,000	
257	CDBG - HUD ENTITLEMENT	(6,700)	256,400	202,000	-	-	47,700	-	257
270	LOW MOD INCOME HOUSING ASSET	2,450,300	-	39,100	151,400	-	150,000	2,412,600	270
	LOW MOD INCOME Loan Receivables	9,662,400						9,662,400	
300	PARK DEVELOPMENT FEES	55,700	580,000	62,500	3,400	-	7,300	569,300	300
301	COMMUNITY PARK FEES	(230,800)	235,900	707,900	-	-	396,300	(1,099,100)	301
302	TRAFFIC CIRC IMPACT FEE	548,500	2,973,300	129,000	28,500	568,700	30,300	3,959,700	302
	TRAFFIC CIRC IMPACT Hwy 65 Loan	1,330,800						1,330,800	
304	CAPITAL CONST TAX	3,426,800	2,830,900	1,416,400	26,400	-	3,421,000	1,446,700	304
305	OAK TREE MITIGATION FEES	1,409,200	141,500	201,500	14,900	-	24,900	1,339,200	305
306	WHITNEY RANCH TRUNK SEWER FEE	158,800	150,000	-	2,500	-	-	311,300	306
307	NORTH WEST ROCKLIN COMM PARK FEE	-	210,000	-	2,900	315,200	-	528,100	307
308	PUBLIC FACILITIES IMPACT FEE	-	-	-	14,000	2,566,100	-	2,580,100	308
311	CAPITAL CONSTR - BOND	6,903,200	-	3,863,900	60,000	155,700	60,000	3,195,000	311
325	WHITNEY RANCH INTERCHANGE FEE	-	-	-	-	-	568,700	(568,700)	325
400	CAPITAL CONST - DEBT SERVICE	584,400	-	823,700	4,800	593,400	-	358,900	400
500	VEHICLE FLEET MANAGEMENT	1,937,200	2,139,200	2,621,200	20,900	-	58,300	1,417,800	500
	VEHICLE FLEET net capitalized assets	2,866,000						2,866,000	
727	BOROSKI LANDFILL MONITORING TRUST	-	-	26,000	-	26,000	-	-	727
728	WETLANDS MAINT TRUST PARCEL 34	63,500	-	-	2,100	-	2,100	63,500	728
729	CONS. EASEMENT ENDOW	453,500	-	-	4,900	-	4,900	453,500	729
736	SUP LAW ENF SERVE AB3229	-	130,000	-	-	-	130,000	-	736
737	ADA	38,500	-	-	-	-	-	38,500	737
738	PARKS REPAIR & MAINTENANCE	54,600	-	3,800	-	-	-	50,800	738
TOTAL All Funds:		76,955,100	73,950,300	80,956,500	1,234,700	8,970,600	8,970,600	71,183,600	

BOLD # = new Fund for the 2017-2018 fiscal year

Fund Analysis Budget Estimate 2018-2019

		Beginning Balance	Revenue	Expenditures	Interest	Transfers In	Transfers Out	Ending Balance	
FUNDS									FUNDS
100	GENERAL FUND Reserved								100
	Building Repair Allocation	75,700	254,000	215,000				114,700	
	Self Insured Losses	2,000,000	436,300	1,148,100		711,800		2,000,000	
	Disaster Contingency	1,000,000						1,000,000	
	Operating Reserve	10,793,100				974,700		11,767,800	
	GENERAL FUND Reserved Totals	13,868,800	690,300	1,363,100	-	1,686,500	-	14,882,500	
	GENERAL FUND Unreserved	9,911,200	43,086,700	46,073,200	277,500	1,858,000	323,400	8,736,800	
	TOTAL GENERAL FUND	23,780,000	43,777,000	47,436,300	277,500	3,544,500	323,400	23,619,300	
111	QUARRY EVENTS FUND	(67,200)	333,900	253,200	-	-	-	13,500	111
120	GF - STREET MAINT. RESERVE	283,000	-	-	-	-	-	283,000	120
122	GF -ECONOMIC DEV RESERVE	251,000	-	-	-	-	-	251,000	122
130	TECHNOLOGY FEE	1,047,300	-	424,900	-	448,500	-	1,070,900	130
151	RETIREEES HEALTH FUND	1,311,600	2,968,100	3,437,500	479,700	-	-	1,321,900	151
	RETIREEES HEALTH Investment	5,988,700		241,100				5,747,600	
201	GAS TAX ALL SECTIONS	1,743,400	1,646,800	2,168,600	14,100	-	347,300	888,400	201
205	SB1 ROAD MAINT & REHAB ALLOC	289,000	1,069,700	1,339,000	1,600	-	-	21,300	205
210	SALES TAX - SB325	533,500	3,394,200	3,278,800	2,600	-	516,600	134,900	210
211	SB325 TRANSIT FUNDS	-	726,700	726,700	-	-	-	-	211
212	BICYCLE AND PEDESTRIAN FACILIT	-	-	-	-	-	-	-	212
216	PROP 1B TSSSDRA	-	27,800	27,800	-	-	-	-	216
217	PROP 1B PTMISEA	-	-	-	-	-	-	-	217
219	LOW CARBON TRANSIT PROGRAM	-	-	-	-	-	-	-	219
221	REC FACILITIES CONTRIBUTION	37,400	-	-	400	-	-	37,800	221
230	LIGHTING MAINTENANCE DIST NO 1	3,600	250,000	250,400	-	-	3,200	-	230
231	ROCKLIN CFD #1	-	1,550,000	14,400	-	-	1,535,600	-	231
232	CFD #5	2,301,400	4,215,000	4,604,800	23,500	4,800	83,800	1,856,100	232
233	CFD #6 OPEN SPACE MAINTENANCE	244,100	285,000	292,500	2,700	-	7,500	231,800	233
235	LANDSCAPING & LIGHTING MAINT 2	1,620,300	2,303,000	2,590,700	15,200	-	45,900	1,301,900	235
236	PARK TAX SPECIAL ASSESSMENT	-	575,000	-	-	-	575,000	-	236
240	STREETS SR/GRANTS FUND	-	2,645,000	2,645,000	-	-	-	-	240
242	ASSET FORFEITURE - STATE	115,400	-	-	1,200	-	-	116,600	242

Fund Analysis Budget Estimate 2018-2019

	Beginning Balance	Revenue	Expenditures	Interest	Transfers In	Transfers Out	Ending Balance	
FUNDS								FUNDS
243 ASSET FORFEITURE - FEDERAL	200	-	-	-	-	-	200	243
244 TRAFFIC SAFETY TRUST	-	-	-	-	-	-	-	244
248 CASP CERTIFICATION & TRAINING	6,000	13,000	10,000	-	-	-	9,000	248
251 CDBG HOUSING REHABILITATION	127,300	-	800	-	-	-	126,500	251
CDBG HOUSING REHABILITATION loans	218,300						218,300	
253 CDBG 2000 - OAK COURT	128,700	-	-	-	-	-	128,700	253
CDBG 2000 - OAK COURT loans	180,000						180,000	
254 CDBG - FIRST TIME HOME BUYERS	103,200	-	-	-	-	-	103,200	254
CDBG - FIRST TIME HOME BUYERS loans	21,000						21,000	
257 CDBG - HUD ENTITLEMENT	-	315,900	261,200	-	-	54,700	-	257
270 LOW MOD INCOME HOUSING ASSET	2,412,600	-	50,000	27,500	-	150,000	2,240,100	270
LOW MOD INCOME Loan Receivables	9,662,400						9,662,400	
300 PARK DEVELOPMENT FEES	569,300	450,000	-	8,500	-	-	1,027,800	300
301 COMMUNITY PARK FEES	(1,099,100)	160,000	1,542,100	-	-	9,100	(2,490,300)	301
302 TRAFFIC CIRC IMPACT FEE	3,959,700	2,544,200	1,211,100	52,800	-	138,400	5,207,200	302
TRAFFIC CIRC IMPACT Hwy 65 Loan	1,330,800						1,330,800	
304 CAPITAL CONST TAX	1,446,700	1,900,000	1,474,600	14,700	-	533,000	1,353,800	304
305 OAK TREE MITIGATION FEES	1,339,200	100,000	704,300	11,000	-	7,300	738,600	305
306 WHITNEY RANCH TRUNK SEWER FEE	311,300	90,000	-	3,800	-	-	405,100	306
307 NORTH WEST ROCKLIN COMM PARK FEE	528,100	200,000	-	6,700	-	-	734,800	307
308 PUBLIC FACILITIES IMPACT FEE	2,580,100	500,000	-	30,200	-	28,300	3,082,000	308
311 CAPITAL CONSTR- BOND	3,195,000	-	2,887,400	30,000	-	30,000	307,600	311
325 WHITNEY RANCH INTERCHANGE FEE	(568,700)	520,000	3,700	-	-	-	(52,400)	325
400 CAPITAL CONST - DEBT SERVICE	358,900	-	823,400	3,000	563,000	-	101,500	400
500 VEHICLE FLEET MANAGEMENT	1,417,800	2,096,100	2,238,700	16,600	-	60,200	1,231,600	500
VEHICLE FLEET net capitalized assets	2,866,000						2,866,000	
727 BOROSKI LANDFILL MONITORING TRUST	-	-	25,500	-	25,500	-	-	727
728 WETLANDS MAINT TRUST PARCEL 34	63,500	-	-	2,100	-	2,200	63,400	728
729 CONS. EASEMENT ENDOW	453,500	-	-	4,800	-	4,800	453,500	729
736 SUP LAW ENF SERVE AB3229	-	130,000	-	-	-	130,000	-	736
737 ADA	38,500	-	-	-	-	-	38,500	737
738 PARKS REPAIR & MAINTENANCE	50,800	-	-	-	-	-	50,800	738
TOTAL All Funds:	71,183,600	74,786,400	80,964,500	1,030,200	4,586,300	4,586,300	66,035,700	

Summary of Transfers

Budget 2018-2019

"Transfer To" Funds									
Fund								TOTALS	Purpose
	100	130	232	236	302	400	727		
100							25,500	25,500	Boroski landfill
100		297,900						297,900	Technology Fee
201	20,100							20,100	Facilities Maint. Allocation
201	280,800							280,800	Indirect Cost Allocation
201	33,600							33,600	Workers Comp Allocation
201	12,800							12,800	Engineering Services Fee
210	2,900							2,900	Facilities Maint. Allocation
210	462,900							462,900	Indirect Cost Allocation
210	42,000							42,000	Engineering Services Fee
210	8,800							8,800	Workers Comp Allocation
230	1,200							1,200	Facilities Maint. Allocation
230	2,000							2,000	Workers Comp Allocation
231	1,535,600							1,535,600	CFD#1 to pay Gen Fund for Fire
232	30,400							30,400	Facilities Maint. Allocation
232	53,400							53,400	Workers Comp Allocation
233	1,700							1,700	Facilities Maint. Allocation
233	5,800							5,800	Workers Comp Allocation
235	10,700							10,700	Facilities Maint. Allocation
235	16,700							16,700	Workers Comp Allocation
235	18,500							18,500	Engineering Services Fee
236	575,000							575,000	Park Tax to General Fund
257	54,700							54,700	CDBG HUD Admin Services Fee
270	150,000							150,000	Low Mod Admin Services Fee
301		9,100						9,100	Technology Fee
302	30,900							30,900	Engineering Services Fee
302		107,500						107,500	Technology Fee
304						533,000		533,000	Debt Service
305	1,600							1,600	Workers Comp Allocation
305		5,700						5,700	Technology Fee
308		28,300						28,300	Technology Fee
311						30,000		30,000	Interest to Debt Service
500	42,600							42,600	Facilities Maint. Allocation
500	17,600							17,600	Workers Comp Allocation
728	2,200							2,200	Wetlands Maintenance
729			4,800					4,800	Cons. Eas. Endowment
736	130,000							130,000	SLES Transfer
Totals	3,544,500	448,500	4,800	0	0	563,000	25,500	4,586,300	

Special Reports



Fleet Equipment Purchases

Park Construction Projects

Street Construction/Repair Projects

Other Capital/Equipment Projects

Budget Year 18-19 Fleet Equipment Purchases

		FUNDING SOURCES			
	TOTAL COST	FUNDED RESERVES	ADDITIONAL CAPITAL	FUND	
REPLACEMENT VEHICLES & EQUIPMENT:					
<u>FIRE</u>					
2 Type 1 Front-Line Fire Engine	\$ 1,300,000	\$ 160,700	\$ 1,139,300	304	(A)
<u>POLICE</u>					
2 Marked Patrol Vehicles	\$ 90,000	\$ 22,800	\$ 67,200	100	(B)
<u>PUBLIC SERVICES</u>					
1 Mobile Radar Feedback Trailer	\$ 12,800	\$ 700	\$ 12,100	100	(C)
NEW VEHICLES & EQUIPMENT:					
<u>CENTRAL SERVICES</u>					
1 S550 Bobcat with Stump Grinder	\$ 41,700	\$ -	\$ 41,700	100	(D)
<u>PARKS AND RECREATION</u>					
1 Gator/Tractor/Mower	\$ 15,000	\$ -	\$ 15,000	100	(E)
<u>PUBLIC SERVICES</u>					
1 3500 Chevy Silverado	\$ 31,700	\$ -	\$ 31,700	232	(F)
TOTAL PURCHASES:		\$ 1,491,200	\$ 184,200	\$ 1,307,000	

Funding Sources:

- (A) Fleet Fund - \$160,700; Fund 304 Capital Construction Impact Fees- \$1,139,300
- (B) Fleet Fund - \$22,800; General Fund - \$67,200
- (C) Fleet Fund - \$700; General Fund - \$12,100
- (D) General Fund - \$41,700
- (E) General Fund - \$15,000
- (E) Fund 232 CFD #5 - \$31,700

Budget Year 18-19
Park Construction Projects

<u>PROJECT</u>	<u>FUNDING SOURCE</u>	<u>18-19 BUDGET AMOUNT</u>	<u>TOTAL PROJECT COST</u>
<u>REPAIR PROJECTS</u>			
Misc. Landscaping & Irrigation	100 - General Fund	\$ 79,500	\$ 79,500 (A)
Misc. Landscaping & Irrigation	232 - CFD #5	\$ 68,000	\$ 68,000 (B)
Misc. Landscaping	305 - Oak Tree Mitigation	\$ 10,000	\$ 10,000 (C)
<u>PARK IMPROVEMENTS</u>			
Water Park - Johnson Springview	311 - Lease Revenue Bonds	\$ 304,800	\$ 364,800 (D)
Adventure Park - Elements	100 - General Fund	\$ 182,500	\$ 3,038,300 (E)
Adventure Park - Building	301 - Community Park	\$ 1,480,800	\$ 2,087,800 (F)
<u>TOTAL:</u>		<u>\$ 2,125,600</u>	<u>\$ 5,648,400</u>

Funding Sources:

- (A) General Fund - \$79,500
 (B) CFD #5 - \$68,000
 (C) Oak Tree Mitigation Fund - \$10,000
 (D) Lease Revenue Bonds Capital - \$364,800
 (E) General Fund - \$3,038,300
 (F) General Fund - \$607,000; Community Park Fund \$1,480,800

Budget Year 18-19

Street Construction/Repair Projects

<u>PROJECT</u>	<u>FUNDING SOURCE</u>	<u>18-19 BUDGET AMOUNT</u>	<u>TOTAL PROJECT COST</u>
ADA Transition Plan	210 - SB325 Sales Tax	\$ 258,600	
	257 - CDBG HUD Entitlement	\$ 214,400	\$ 1,462,700 (A)
Annual Road Resurfacing	201 - Gas Tax	\$ 500,000	
	210 - SB325 Sales Tax	\$ 305,000	\$ 3,920,000 (B)
Citywide Dig Outs	201 - Gas Tax	\$ 345,000	
	210 - SB325 Sales Tax	\$ 330,000	
	240 - Streets Grants	\$ 2,200,000	\$ 2,875,000 (C)
Creekwood Drive Silt Removal	210 - SB325 Sales Tax	\$ 172,500	\$ 172,500 (D)
Granite Drive Median	210 - SB325 Sales Tax	\$ 70,000	\$ 1,076,300 (E)
Mission Hills Reconstruction	205 - SB1 RMRA	\$ 841,500	\$ 3,118,500 (F)
Pacific Street at Rocklin Roundabout	210 - SB325 Sales Tax	\$ 322,500	
	240 - Streets Grants	\$ 195,000	\$ 3,405,300 (G)
Railroad Ave Road Extension	210 - SB325 Sales Tax	\$ 100,000	
	240 - Streets Grants	\$ 250,000	\$ 657,600 (H)
Sunset Blvd at Springview Intersection	205 - SB1 RMRA	\$ 227,500	
	210 - SB325 Sales Tax	\$ 172,500	\$ 420,000 (I)
Traffic Signal ITS	235 - Landscaping & Lighting Main. 2	\$ 500,000	
	302 - Traffic Circulation Impact Fee	\$ 834,000	\$ 4,159,500 (J)
SB1 RMRA	205 - SB1 RMRA	\$ 270,000	\$ 270,000 (K)
<u>TOTAL:</u>		\$ 8,108,500	\$ 21,537,400

Funding sources:

- (A) HUD CDBG - \$695,900; SB325 Sales Tax - \$766,800
 (B) Gas Tax - \$555,000; SB325 Sales Tax - \$950,000; Unfunded (TBD in future years) - \$2,415,000
 (C) Gas Tax - \$345,000; SB325 Sales Tax - \$330,000; Regional Surface Transportation Program - \$2,200,000
 (D) SB325 Sales Tax - \$172,500
 (E) SB325 Sales Tax - \$926,300; Developers- \$150,000
 (F) SB1 Road Maintenance and Rehabilitation - \$3,118,500
 (G) SB325 Sales Tax - \$647,700; CMAQ - \$2,757,600
 (H) SB325 Sales Tax - \$407,600; Developer Contribution - \$250,000
 (I) SB1 Road Maintenance and Rehabilitation - \$227,500; SB325 Sales Tax - \$192,500
 (J) L&L 2 - \$600,000; Traffic Circulation Fee - \$834,000; Unfunded (TBD in future years) - \$2,725,500
 (K) SB1 Road Maintenance and Rehabilitation - \$270,000

Budget Year 18-19
Other Capital/Equipment
Projects

<u>PROJECTS</u>	<u>FUNDING SOURCE</u>	<u>18-19 BUDGET AMOUNT</u>	<u>TOTAL COST</u>
City Hall Refurbishment	311 - Lease Revenue Bonds	\$ 500,000	\$ 596,500 (A)
Fire Station 1 & 2 Remodels	311 - Lease Revenue Bonds	\$ 1,862,600	\$ 2,000,100 (B)
PD Parking Lot	311 - Lease Revenue Bonds	\$ 220,000	\$ 220,000 (C)
<u>EQUIPMENT</u>			
Fire - Self Cont. Breathing Apparatus	304 - Capital Const. Impact Fees	\$ 72,800	\$ 72,800 (D)
Fire - Portable Radio Replacement	304 - Capital Const. Impact Fees	\$ 110,000	\$ 110,000 (E)
Fire/PD - Fit Test Machine	304 - Capital Const. Impact Fees	\$ 18,000	\$ 18,000 (F)
GIS Plotter	130 - Technology Fee Fund	\$ 10,000	\$ 10,000 (G)
PD - Bomb Robot	100 - General Fund	\$ 16,000	\$ 16,000 (H)
PD - Radio Base Station	100 - General Fund	\$ 30,800	\$ 30,800 (I)
PD - Range Target System	304 - Capital Const. Impact Fees	\$ 129,400	\$ 129,400 (J)
<u>TOTAL:</u>		<u>\$ 2,969,600</u>	<u>\$ 3,203,600</u>

Funding sources:

- | | |
|--|--|
| (A) Lease Revenue Bonds Capital - \$596,500 | (G) Technology Fund - \$10,000 |
| (B) Lease Revenue Bonds Capital - \$2,000,100 | (H) General Fund - \$16,000 |
| (C) Lease Revenue Bonds Capital - \$220,000 | (I) General Fund - \$30,800 |
| (D) Capital Construction Impact Fees- \$72,800 | (J) Capital Construction Impact Fees- \$129,400 |
| (E) Capital Construction Impact Fees- \$110,000 | |
| (F) Capital Construction Impact Fees- \$18,000 | |

